

# County of McHenry, Illinois

## County Auditor's Quarterly Report

**Fiscal Year 2014 – 3<sup>rd</sup> Quarter**  
**For the 9 months ended August 31, 2014**



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Prepared by the County Auditor's Office:  
Pamela Palmer, County Auditor  
James Bernier, CPA, CPFO, Financial Reporting Manager/Chief Deputy Auditor

## **INTRODUCTORY SECTION**

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October 27, 2014

To the Citizens, Chairwoman of the Board, and  
Members of the Board of McHenry County, Illinois

Ladies and Gentlemen:

I am pleased to present the County Auditor's Quarterly Financial Report for McHenry County (the County) for the third quarter of fiscal year 2014. Illinois State Statutes (Chapter 55, Act 5, Section 3-1005) require the County Auditor to report quarterly to the County Board on the financial operations of the County. This report is provided to fulfill that requirement, as well as to provide timely information in assessing the County's current financial situation to all interested parties. Specifically, actual results of revenues and expenditures are presented to help assess important near-term financial objectives, including if the County is able to meet its short-term financing obligations in a timely manner, if the County's operating inflows are adequate to cover operating outflows, and if the County is financially prepared for contingencies. Additionally, schedules comparing actual expenditures to the appropriation budget are presented to help monitor compliance with the legal requirements of the budget.

The financial schedules included in this report are prepared using the basis of budgeting, which allows for monitoring of compliance with the appropriation budget. Therefore, the basis used for this report differs in various respects from accounting principles generally accepted in the United States of America (GAAP), as established by the Governmental Accounting Standards Board. The County's Comprehensive Annual Financial Report (CAFR) is presented on a GAAP basis. The most current and prior year CAFRs are available on the County's website at <http://www.co.mchenry.il.us/county-government/departments-a-i/auditor/comprehensive-annual-financial-reports>. The financial schedules included in this report are unaudited.

Management of the County has the full responsibility for the completeness and reliability of the information contained in this report. This responsibility is managed through the operation of a comprehensive framework of internal control. Because the cost of internal control should not exceed anticipated benefits, the objective of internal control is to provide reasonable, rather than absolute, assurance that the financial schedules are free of any material misstatements.

### Third Quarter Review – Fiscal Year 2014

The County's overall financial position is strong, despite challenging economic conditions that persist at the local, state, and national levels. However, recent improvements in the unemployment rate and the local housing market present encouraging signs for the future.

The most recent report from the Illinois Department of Employment Security shows that the unemployment rate in the County was 4.9% as of September 2014. The unemployment rate had been decreasing very slowly the past few years, from a high of 9.6% in 2009 and 2010 to 8.3% in 2013. The improvement in the unemployment rate during 2014 has been remarkable and the current rate is now at its lowest point since 2007, when the Great Recession began.

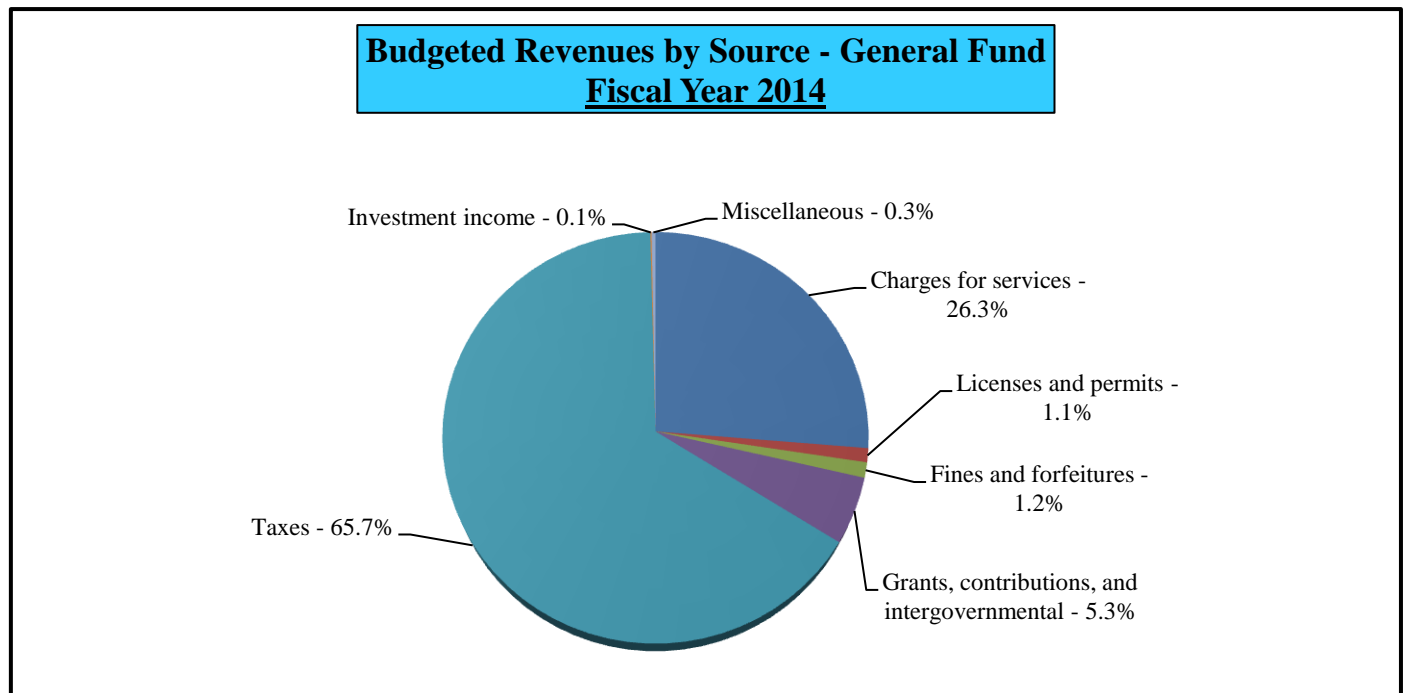
In the local housing market, revenues earned from real estate transfer taxes, which are paid on all real estate sales in the County, peaked at \$5.0 million in 2005. Since then, revenues decreased for six consecutive years to a low of \$1.1 million in 2011. However, revenues have increased for the past two years, from \$1.3 million in 2012 to \$1.9 million in 2013, which indicates that the housing market has likely bottomed out and is on the rebound. In 2014, revenue through the third quarter totaled \$1.3 million, which is slightly lower than the total through the third quarter of 2013 of \$1.4 million. One contributing factor for the decrease from 2013 was a particularly harsh winter season to start 2014.

The County's management remains committed to dealing with prevailing economic conditions to ensure that the County's financial security and stability will remain strong in both the near-term and long-term future.

The following section highlights key revenues, expenditures, and related budgets for the general fund and other County funds through the third quarter of fiscal year 2014. The purpose of this analysis is to provide current information about the County's near-term and overall financial health.

**General Fund** – The general fund is the primary operating fund of the County and is used to account for all financial resources that are not required to be accounted for in another fund.

**Revenues** - The following chart shows budgeted general fund revenues for fiscal year 2014:



The following table presents a comparison of general fund actual revenues through the third quarter of fiscal year 2014 to the same period for fiscal year 2013, along with the annual budgets.

<b>Revenue Category</b>	<b>3rd Qtr FY2014 Revenues</b>	<b>3rd Qtr FY2013 Revenues</b>	<b>Difference 3rd Qtr FY14 - FY13</b>	<b>FY2014 Annual Budget</b>	<b>FY2013 Annual Budget</b>
Charges for services	\$ 12,023,378	\$ 13,644,160	\$ (1,620,782)	\$ 23,161,303	\$ 23,332,094
Licenses and permits	877,549	840,977	36,572	972,000	943,000
Fines and forfeitures	757,161	689,740	67,421	1,019,500	1,146,500
Grants, contributions, and intergovernmental	2,847,002	2,507,006	339,996	4,664,259	4,118,806
Taxes	38,930,675	38,474,023	456,652	57,860,500	55,839,033
Investment income	64,727	68,971	(4,244)	97,075	99,075
Miscellaneous	89,205	10,779	78,426	238,700	289,700
<b>Total Revenues</b>	<b>\$55,589,697</b>	<b>\$56,235,656</b>	<b>\$ (645,959)</b>	<b>\$88,013,337</b>	<b>\$85,768,208</b>

The largest two components of general fund revenues are taxes, which represent 65.7% of budgeted revenues, and charges for services, which represents 26.3% of budgeted revenues. Together, the two categories represent 92.0% of budgeted general fund revenues for fiscal year 2014. Since these two revenue sources are the most significant to the general fund, the following sections will focus only on these two categories.

The following table presents a comparison of general fund actual tax revenues through the third quarter of fiscal year 2014 to the same period for fiscal year 2013, along with the annual budgets.

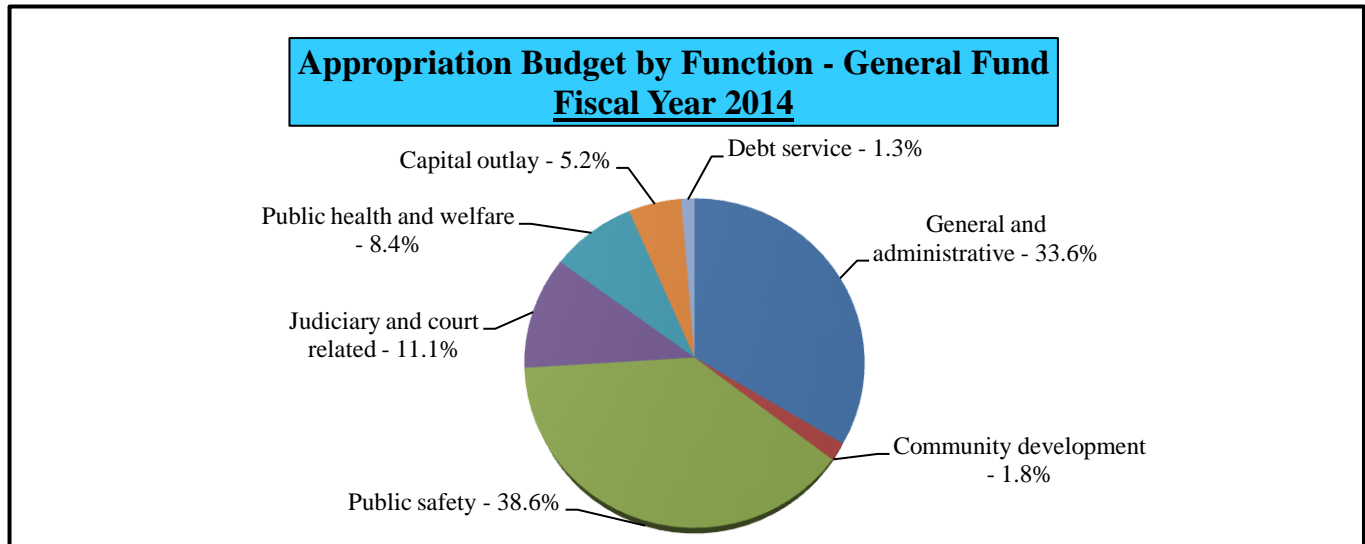
<b>Type of Tax Revenue</b>	<b>3rd Qtr FY2014 Revenues</b>	<b>3rd Qtr FY2013 Revenues</b>	<b>Difference 3rd Qtr FY14 - FY13</b>	<b>FY2014 Annual Budget</b>	<b>FY2013 Annual Budget</b>
Property taxes	\$ 23,832,538	\$ 23,832,483	\$ 55	\$ 38,840,500	\$ 37,880,000
Sales taxes	7,254,362	6,898,129	356,233	9,220,000	8,744,543
State income taxes	4,911,512	4,889,024	22,488	6,272,000	6,000,000
Local use tax	891,246	814,993	76,253	1,066,000	1,009,490
Personal property replacement tax	603,004	598,838	4,166	722,000	710,000
Gambling taxes	95,946	48,451	47,495	90,000	95,000
Tax transfer stamps	1,342,067	1,392,105	(50,038)	1,650,000	1,400,000
<b>Total Tax Revenues</b>	<b>\$38,930,675</b>	<b>\$38,474,023</b>	<b>\$ 456,652</b>	<b>\$57,860,500</b>	<b>\$55,839,033</b>

The largest component of taxes is property taxes, which represents 67.1% of budgeted tax revenue for fiscal year 2014. The increase in the budget for property taxes is due to an increase in the annual tax levy from \$37.9 million for fiscal year 2013 to \$38.9 million for fiscal year 2014. Property taxes received through the third quarter include payments related to the first property tax installment, which was due in June, and early payments related to the second property tax installment, which is due in September. The majority of payments related to the second installment of property taxes will be received in the fourth quarter.

The next two largest components of taxes are sales taxes and state income taxes, which represent a combined 26.8% of budgeted tax revenue for fiscal year 2014. Sales taxes and state income taxes increased from \$11.8 million through the third quarter of fiscal year 2013 to \$12.2 million through the third quarter of fiscal year 2014; an increase of \$0.4 million or 3.4%. The modest increase in these categories reflects an improvement in household income and spending, which is consistent with the previously noted improvement in the unemployment rate.

The charges for services category decreased from \$13.6 million through the third quarter of fiscal year 2013 to \$12.0 million through the third quarter of fiscal year 2014; a decrease of \$1.6 million or 11.8%. One significant decrease within the charges for services category was jail space rental, which decreased from \$6.2 million through the third quarter of fiscal year 2013 to \$5.3 million through the third quarter of fiscal year 2014; a decrease of \$0.9 million or 14.5%. This decrease is due to a decline in the number of detainees that the County housed on behalf of the Federal Government. Also in the charges for services category, revenue from recording fees decreased from \$1.0 million through the third quarter of fiscal year 2013 to \$0.7 million through the third quarter of fiscal year 2014; a decrease of \$0.3 million or 30.0%. This decrease is mainly due to a lack of consistent growth in the housing market, including a decrease in the number of refinancings and a lack of new housing developments.

**Expenditures** - The following chart shows the general fund appropriation budget for fiscal year 2014:



The following table presents a comparison of general fund actual expenditures through the third quarter of fiscal year 2014 to the same period for fiscal year 2013, along with the annual budgets.

Expenditure Category	3rd Qtr FY2014 Expenditures	3rd Qtr FY2013 Expenditures	Difference 3rd Qtr FY14 - FY13	FY2014 Annual Budget	FY2013 Annual Budget
General and administrative	\$ 19,328,563	\$ 18,741,841	\$ 586,722	\$ 29,868,194	\$ 29,264,195
Community development	1,301,964	1,006,017	295,947	1,620,423	1,529,202
Public safety	25,651,135	25,224,919	426,216	34,320,905	34,023,430
Judiciary and court related	7,298,866	7,237,858	61,008	9,854,117	9,819,184
Public health and welfare	5,025,482	4,843,027	182,455	7,450,492	7,173,297
Capital outlay	3,255,023	1,560,490	1,694,533	4,624,797	3,267,262
Debt service	356,746	311,006	45,740	1,125,452	748,463
<b>Total Expenditures</b>	<b>\$ 62,217,779</b>	<b>\$ 58,925,158</b>	<b>\$ 3,292,621</b>	<b>\$ 88,864,380</b>	<b>\$ 85,825,033</b>

The annual budget increased from \$85.8 million for fiscal year 2013 to \$88.9 million for fiscal year 2014; an increase of \$3.1 million or 3.6%. Actual expenditures increased from \$58.9 million through the third quarter of fiscal year 2013 to \$62.2 million through the third quarter of fiscal year 2014; an increase of \$3.3 million or 5.6%.

Besides capital outlay and debt service, which can vary significantly from year to year based on the need to purchase or finance new capital equipment, actual expenditures through the third quarter of fiscal year 2014 totaled \$58.6 million, compared to the annual budget of \$83.1 million. Therefore, actual expenditures through the third quarter of fiscal year 2014 represents 70.5% of the annual budget, which is below the 75% threshold that is generally anticipated to be expended through the third quarter. The current level of spending demonstrates the County's commitment to fiscal discipline.



See schedules of revenues, expenditures, and changes in fund balance – budget and actual – general fund on pages 1-13.

**Special Revenue Funds** - Special revenue funds are used to account for the proceeds of specific revenue sources (other than for capital projects or debt service) that are restricted or committed to expenditure for specific purposes.

The County has 39 special revenue funds which relate to a wide variety of activities (general and administrative, community development, transportation, public safety, judiciary and court related, or public health and welfare). A description of all special revenue funds is presented in the financial section, just before page 14.

Following is a summary of activity through the third quarter of fiscal year 2014 for each special revenue fund:

Special Revenue Fund	3rd Qtr FY2014 Revenues	3rd Qtr FY2014 Expenditures	Net Other Financing Sources (Uses)	Fund Balance (Deficit) at August 31, 2014
County Clerk Automation Fund	8,878	2,279	-	94,319
Recorder Automation Fund	485,007	526,137	-	2,025,178
County Treasurer Automation Fund	38,391	7,534	-	451,157
Treasurer's Passport Services Fund	80,349	11,700	-	246,592
Geographic Information Systems Fund	482,434	538,254	-	1,828,402
Illinois Municipal Retirement Fund	4,280,180	5,255,639	-	(2,181,573)
Social Security Fund	2,459,982	2,929,671	-	1,870,076
Insurance Loss Fund	1,701,094	2,527,744	-	14,363,196
HUD Grants Fund	964,599	1,071,754	-	98,043
Revolving Loan Fund	31,013	-	-	1,755,947
Expedited Permit Fund	20,940	12,780	-	8,160
County Highway Fund	5,803,277	7,194,987	605,701	5,480,699
Motor Fuel Tax Fund	3,866,387	3,901,663	-	14,794,520
Matching Fund	874,302	766,302	-	12,918,706
County Bridge Fund	849,359	1,083,639	-	5,641,389
County Option Motor Fuel Tax Fund	3,156,077	5,541,199	-	12,086,911
RTA Sales Tax Fund	7,042,779	-	(6,802,164)	11,589,068
DUI Conviction Fund	19,714	9,841	-	87,837
Coroner's Fund	46,873	-	(9,000)	77,324
Maintenance and Child Support Collection Fund	90,635	141,666	-	75,513
Law Library Fund	162,610	232,093	-	256,467
Circuit Court Document Storage Fund	460,484	297,495	-	(3,623)
Probation Service Fee Fund	263,141	319,806	-	657,562
EMDT Fund	16,546	35,644	-	17,759
Circuit Court Automation Fund	478,158	341,105	-	267,760
Illinois Criminal Justice Authority Fund	56,950	38,299	-	19,813
Circuit Court Admin Fund	63,398	65,402	-	168,675
Circuit Clerk Electronic Citation Fund	31,498	42,564	-	28,919
Special Courts Fund	368,941	383,521	-	564,970
State's Attorney Automation Fund	21,490	-	-	57,384
County Mental Health Fund	6,796,029	5,979,416	(415,741)	8,690,747
Veteran's Assistance Commission Fund	245,427	324,613	-	508,924
Veteran's Assistance Commission Bus Fund	508	-	-	7,345
Workforce Network Fund	1,906,832	1,768,834	-	535,171
Tuberculosis Care and Treatment Fund	160,971	227,381	-	536,913
Animal Shelter Fund	986	64	-	25,835
Dental Care Clinic Fund	244,515	352,714	-	265,635
Health Scholarship Fund	8	-	-	6,311
Senior Services Fund	1,061,708	950,947	12,000	2,969,937

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – special revenue funds on pages 14-52.

**Debt Service Funds** - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

The County's debt service funds are used to account for the payment of outstanding debt certificate principal and interest. Debt service payments are made according to the payment schedule for each debt certificate issuance. Accordingly, the most appropriate comparison of budget to actual for debt service is at year-end. Detailed information about the County's debt certificate issuances, including the outstanding balances, interest rates, and repayment schedules, are included in the notes to financial statements section of the County's CAFR, which is available on the County's website at <http://www.co.mchenry.il.us/county-government/departments-a-i/auditor/comprehensive-annual-financial-reports>.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – debt service funds on pages 53-59.

**Capital Project Funds** - Capital project funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The County has two capital project funds to report for fiscal year 2014, the Series 2010A Capital Projects Fund and the Mental Health Facility Expansion Fund. The Series 2010A Capital Projects Fund is for a variety of projects, including construction of a new archive facility, the purchase of a new local area network, a courtroom build-out, and the purchase of a new storage area network. The Mental Health Facility Expansion Fund is to account for the expansion of the County mental health facility. The two-story addition to the existing facility provides needed space for existing staff and programs and allows agencies and groups to have spaces to meet. Both capital project funds have been fully expended and were closed out during the second quarter of fiscal year 2014.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – capital project funds on pages 60-61.

**Permanent Funds** - Permanent funds are used to report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs.

The County's two permanent funds are the Working Cash I Fund and the Working Cash II Fund. The activity of the funds consists of investment income that is earned throughout the year on restricted investments. At the end of each fiscal year, the earned investment income is transferred to the general fund to support basic County functions. Through the third quarter of fiscal year 2014, the working cash funds have earned \$393 of investment income.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – permanent funds on pages 62-63.

**Enterprise Funds** - Enterprise funds are used to report an activity for which a fee is charged to external users for goods or services.

The County's two enterprise funds are the Valley Hi Fund and the 911 Fund. These two activities are setup as enterprise funds since the costs of running the programs are supported primarily by charges for services, which are paid by the external users of the programs. In addition to charges for services, the Valley Hi Fund also receives property taxes, based on a referendum that was passed by the voters of the County. The budget for property taxes for fiscal year 2014 is \$4.5 million. Actual property taxes collected through the third quarter of fiscal year 2014 is \$2.8 million, which represents 62.2% of the budgeted amount.

See schedules of revenues and expenditures – budget and actual (budgetary basis) – enterprise funds on pages 64-65.

**Internal Service Fund** - Internal service funds are used to report any activity that provides goods or services to other funds of the County, on a cost-reimbursement basis.

The County's only internal service fund is the Health Insurance Fund, which is used to account for medical, dental, and prescription insurance premiums and claims for employees and retirees. The fund has total budgeted revenue of \$19.7 million, which is almost entirely from charges for services from other County funds. Through the third quarter of fiscal year 2014, actual expenditures totaled \$13.1 million, which represents 65.5% of the budget of \$20.0 million. Since the County is self-insured for health insurance claims, the Health Insurance Fund is required to calculate a reserve for claims incurred but not reported. As a result, expenditures do not always easily compare with the budget throughout the year. Therefore, the most appropriate comparison of budget to actual is at year-end.

See schedule of revenues and expenditures – budget and actual (budgetary basis) – internal service fund on page 66.

### **Questions, Comments, and Conclusion**

Users of this quarterly financial report are encouraged to contact the Auditor's Office with any comments or questions concerning this report, which is also available in electronic format on the County's website at <http://www.co.mchenry.il.us/county-government/departments-a-i/auditor/quarterly-reports>. Please feel free to contact me at my office - 815.334.4204, by email - [auditor@co.mchenry.il.us](mailto:auditor@co.mchenry.il.us), or by stopping in at my office in the Administration Building - Room 105.

Sincerely,

*Pamela Palmer*

McHenry County Auditor

## **FINANCIAL SECTION**

## **GENERAL FUND**

The general fund is the primary operating fund of the County and is used to account for all financial resources that are not required to be accounted for in another fund.

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
For the Nine Months Ended August 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>REVENUES</b>					
Charges for services	\$ 23,102,035	\$ 23,161,303	\$ 12,023,378	\$ (11,137,925)	
Licenses and permits	972,000	972,000	877,549	(94,451)	
Fines and forfeitures	1,019,500	1,019,500	757,161	(262,339)	
Grants, contributions, and intergovernmental	3,842,595	4,664,259	2,847,002	(1,817,257)	
Taxes	57,860,500	57,860,500	38,930,675	(18,929,825)	
Investment income	97,075	97,075	64,727	(32,348)	
Miscellaneous	238,700	238,700	89,205	(149,495)	
<b>Total Revenues</b>	<b>87,132,405</b>	<b>88,013,337</b>	<b>55,589,697</b>	<b>(32,423,640)</b>	
<b>EXPENDITURES</b>					
Current					
General and administrative	29,818,351	29,868,194	19,328,563	10,539,631	\$ 737,375
Community development	1,408,119	1,620,423	1,301,964	318,459	159,871
Public safety	34,170,669	34,320,905	25,651,135	8,669,770	1,005,282
Judiciary and court related	9,853,118	9,854,117	7,298,866	2,555,251	74,881
Public health and welfare	7,191,769	7,450,492	5,025,482	2,425,010	91,833
Capital outlay	1,030,636	4,624,797	3,255,023	1,369,774	891,054
Debt service					
Principal retirement	987,974	1,082,755	322,666	760,089	732,453
Interest and fiscal charges	42,699	42,697	34,080	8,617	31,541
<b>Total Expenditures</b>	<b>84,503,335</b>	<b>88,864,380</b>	<b>62,217,779</b>	<b>26,646,601</b>	<b>\$ 3,724,290</b>
Excess (deficiency) of revenues over expenditures	<u>2,629,070</u>	<u>(851,043)</u>	<u>(6,628,082)</u>	<u>(5,777,039)</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	60,350	60,350	59,000	(1,350)	
Transfers out	(4,464,106)	(4,476,108)	(4,476,108)	-	
Capital leases issued	-	402,975	375,533	(27,442)	
<b>Total Other Financing Sources (Uses)</b>	<b>(4,403,756)</b>	<b>(4,012,783)</b>	<b>(4,041,575)</b>	<b>(28,792)</b>	
<b>Net Change in Fund Balance</b>	<b>\$ <u>(1,774,686)</u></b>	<b>\$ <u>(4,863,826)</u></b>	<b>(10,669,657)</b>	<b>\$ <u>(5,805,831)</u></b>	
<b>Fund Balance - Beginning of Period</b>			<u>51,898,915</u>		
<b>Fund Balance - End of Period</b>			<u>\$ <u>41,229,258</u></u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
GENERAL FUND  
For the Nine Months Ended August 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>CHARGES FOR SERVICES</b>				
General and Administrative				
County clerk fees	\$ 165,000	\$ 165,000	\$ 119,844	\$ (45,156)
Tax redemption fees	160,000	160,000	85,950	(74,050)
Recording fees	1,362,100	1,362,100	676,121	(685,979)
Penalties/fees on delinquent taxes	1,850,000	1,850,000	-	(1,850,000)
Cable television franchise fees	500,000	500,000	276,280	(223,720)
Assessor's salary reimbursement	55,867	55,867	42,917	(12,950)
Other fees and charges	29,600	88,868	52,653	(36,215)
Community Development				
Subdivision review fees	5,000	5,000	-	(5,000)
Flood plain investigation fees	75,000	75,000	76,117	1,117
Maps and publications fees	1,000	1,000	1,112	112
Solid waste tipping fees	21,000	21,000	21,000	-
Other fees and charges	11,500	11,500	1,683	(9,817)
Public Safety				
Sheriff fees - circuit court	400,000	400,000	282,553	(117,447)
Sheriff fees - photocopies	6,000	6,000	8,616	2,616
Sheriff fees - foreign courts	35,000	35,000	22,497	(12,503)
Foreclosures	45,000	45,000	65,053	20,053
Court security fees	700,000	700,000	467,728	(232,272)
Jail space rental	10,800,000	10,800,000	5,342,228	(5,457,772)
Payphones	145,000	145,000	109,402	(35,598)
Dispatching fees	210,000	210,000	126,489	(83,511)
Squad car replacement fee	30,000	30,000	16,836	(13,164)
Sheriff salary reimbursement	-	-	35,638	35,638
Other fees and charges	64,370	64,370	65,898	1,528
Judiciary and Court Related				
10% bond earnings	395,000	395,000	239,473	(155,527)
Circuit clerk fees	3,405,000	3,405,000	2,234,393	(1,170,607)
County court fees	200,000	200,000	144,431	(55,569)
Court services salary reimbursements	714,135	714,135	357,415	(356,720)
State's attorney salary reimbursement	166,508	166,508	108,508	(58,000)
State's attorney fees	84,000	84,000	66,856	(17,144)
Public aid	10,000	10,000	6,774	(3,226)
Periodic imprisonment fees	13,000	13,000	7,716	(5,284)
Public defender salary reimbursement	99,955	99,955	83,246	(16,709)
Public defenders fees	80,000	80,000	36,283	(43,717)
Other fees and charges	31,175	31,175	17,696	(13,479)

(Continued)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT  
GENERAL FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>CHARGES FOR SERVICES (Continued)</b>				
Public Health and Welfare				
Animal control tags	\$ 636,500	\$ 636,500	\$ 487,048	\$ (149,452)
Veterinary fees	58,000	58,000	40,693	(17,307)
Nursing fees	84,000	84,000	32,892	(51,108)
Health review fees	5,000	5,000	2,250	(2,750)
Health promotion	13,000	13,000	8,253	(4,747)
Vital record fees	58,000	58,000	45,453	(12,547)
Subdivision review fees	4,000	4,000	-	(4,000)
Medicare	9,200	9,200	88	(9,112)
Public aid	200,000	200,000	107,212	(92,788)
Private pay	2,000	2,000	-	(2,000)
Vision and hearing fees	50,000	50,000	32,285	(17,715)
Other fees and charges	112,125	112,125	67,798	(44,327)
	<u>23,102,035</u>	<u>23,161,303</u>	<u>12,023,378</u>	<u>(11,137,925)</u>
Total Charges for Services				
	<u>23,102,035</u>	<u>23,161,303</u>	<u>12,023,378</u>	<u>(11,137,925)</u>
<b>LICENSES AND PERMITS</b>				
General and Administrative				
Liquor licenses	105,000	105,000	118,800	13,800
Amusement licenses	10,000	10,000	3,845	(6,155)
Community Development				
Building permits	250,000	250,000	200,889	(49,111)
Zoning permits	60,000	60,000	64,217	4,217
Public Health and Welfare				
Septic and well permits	85,000	85,000	61,585	(23,415)
Health licenses	450,000	450,000	419,682	(30,318)
Hauler license fees	12,000	12,000	8,531	(3,469)
	<u>972,000</u>	<u>972,000</u>	<u>877,549</u>	<u>(94,451)</u>
Total Licenses and Permits				
	<u>972,000</u>	<u>972,000</u>	<u>877,549</u>	<u>(94,451)</u>
<b>FINES AND FORFEITURES</b>				
Community Development				
Planning fines	10,000	10,000	6,868	(3,132)
Judiciary and Court Related				
Fines and bond forfeitures	872,000	872,000	664,290	(207,710)
County drug fines	100,000	100,000	68,284	(31,716)
Public Health and Welfare				
Veterinary fines	37,500	37,500	17,719	(19,781)
	<u>1,019,500</u>	<u>1,019,500</u>	<u>757,161</u>	<u>(262,339)</u>
Total Fines and Forfeitures				
	<u>1,019,500</u>	<u>1,019,500</u>	<u>757,161</u>	<u>(262,339)</u>

(Continued)



**County of McHenry, Illinois**  
**COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER**  
**SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT**  
**GENERAL FUND**  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL</b>				
General and Administrative				
Election-related grants	\$ 43,500	\$ 43,500	\$ 38,880	\$ (4,620)
Drug-free communities grant	125,000	125,000	79,721	(45,279)
Energy efficiency grants	-	457,094	507,976	50,882
Community Development				
Community development grants	-	15,400	-	(15,400)
Public Safety				
Sheriff's Office - grants	-	178,022	142,293	(35,729)
Emergency Management - grants	81,238	89,228	7,990	(81,238)
Judiciary and Court Related				
Dependent children/parent reimbursements	30,000	30,000	28,080	(1,920)
State's Attorney - grants	27,100	27,100	13,550	(13,550)
Court Administration - grants	5,000	5,000	1,000	(4,000)
Public Health and Welfare				
Health Department grants -				
Nursing	3,029,269	3,121,769	1,899,482	(1,222,287)
Environmental	146,488	217,146	123,030	(94,116)
Administration	55,000	55,000	5,000	(50,000)
IDPH vaccines	300,000	300,000	-	(300,000)
Total Grants, Contributions, and Intergovernmental	<u>3,842,595</u>	<u>4,664,259</u>	<u>2,847,002</u>	<u>(1,817,257)</u>
<b>TAXES</b>				
Property taxes	38,840,500	38,840,500	23,832,538	(15,007,962)
Sales taxes	9,220,000	9,220,000	7,254,362	(1,965,638)
State income taxes	6,272,000	6,272,000	4,911,512	(1,360,488)
Local use tax	1,066,000	1,066,000	891,246	(174,754)
Personal property replacement tax	722,000	722,000	603,004	(118,996)
Gambling taxes	90,000	90,000	95,946	5,946
Tax transfer stamps	1,650,000	1,650,000	1,342,067	(307,933)
Total Taxes	<u>57,860,500</u>	<u>57,860,500</u>	<u>38,930,675</u>	<u>(18,929,825)</u>
INVESTMENT INCOME	<u>97,075</u>	<u>97,075</u>	<u>64,727</u>	<u>(32,348)</u>
<b>MISCELLANEOUS</b>				
Tax sale indemnity proceeds	165,000	165,000	-	(165,000)
Proceeds from sale of capital assets	-	-	24,384	24,384
Other income	73,700	73,700	64,821	(8,879)
Total Miscellaneous	<u>238,700</u>	<u>238,700</u>	<u>89,205</u>	<u>(149,495)</u>
<b>TOTAL REVENUES</b>	<u>\$ 87,132,405</u>	<u>\$ 88,013,337</u>	<u>\$ 55,589,697</u>	<u>\$ (32,423,640)</u>

(Concluded)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE AND FUNCTION  
GENERAL FUND  
For the Nine Months Ended August 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>CHARGES FOR SERVICES</b>				
General and Administrative	\$ 4,122,567	\$ 4,181,835	\$ 1,253,765	\$ (2,928,070)
Community Development	113,500	113,500	99,912	(13,588)
Public Safety	12,435,370	12,435,370	6,542,938	(5,892,432)
Judiciary and Court Related	5,198,773	5,198,773	3,302,791	(1,895,982)
Public Health and Welfare	1,231,825	1,231,825	823,972	(407,853)
Total Charges for Services	23,102,035	23,161,303	12,023,378	(11,137,925)
<b>LICENSES AND PERMITS</b>				
General and Administrative	115,000	115,000	122,645	7,645
Community Development	310,000	310,000	265,106	(44,894)
Public Health and Welfare	547,000	547,000	489,798	(57,202)
Total Licenses and Permits	972,000	972,000	877,549	(94,451)
<b>FINES AND FORFEITURES</b>				
Community Development	10,000	10,000	6,868	(3,132)
Judiciary and Court Related	972,000	972,000	732,574	(239,426)
Public Health and Welfare	37,500	37,500	17,719	(19,781)
Total Fines and Forfeitures	1,019,500	1,019,500	757,161	(262,339)
<b>GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL</b>				
General and Administrative	168,500	625,594	626,577	983
Community Development	-	15,400	-	(15,400)
Public Safety	81,238	267,250	150,283	(116,967)
Judiciary and Court Related	62,100	62,100	42,630	(19,470)
Public Health and Welfare	3,530,757	3,693,915	2,027,512	(1,666,403)
Total Grants, Contributions, and Intergovernmental	3,842,595	4,664,259	2,847,002	(1,817,257)
<b>TAXES</b>	57,860,500	57,860,500	38,930,675	(18,929,825)
<b>INVESTMENT INCOME</b>	97,075	97,075	64,727	(32,348)
<b>MISCELLANEOUS</b>	238,700	238,700	89,205	(149,495)
<b>TOTAL REVENUES</b>	<u>\$ 87,132,405</u>	<u>\$ 88,013,337</u>	<u>\$ 55,589,697</u>	<u>\$ (32,423,640)</u>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
GENERAL FUND  
For the Nine Months Ended August 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Administration					
Personnel services	\$ 572,637	\$ 572,637	\$ 450,236	\$ 122,401	\$ -
Contractual services	175,300	175,300	121,650	53,650	52,211
Commodities	17,950	17,950	8,241	9,709	903
Total	765,887	765,887	580,127	185,760	53,114
Auditor					
Personnel services	373,168	373,168	294,807	78,361	-
Contractual services	5,650	5,650	5,101	549	-
Commodities	12,299	13,550	7,322	6,228	98
Total	391,117	392,368	307,230	85,138	98
County Board and Liquor Commission					
Personnel services	612,695	612,695	472,082	140,613	-
Contractual services	70,632	70,632	57,689	12,943	-
Commodities	32,000	32,000	22,435	9,565	1,889
Total	715,327	715,327	552,206	163,121	1,889
County Clerk					
Personnel services	431,974	431,974	345,724	86,250	-
Contractual services	7,050	7,050	1,791	5,259	-
Commodities	9,100	9,100	6,356	2,744	-
Total	448,124	448,124	353,871	94,253	-
County Clerk - Elections					
Personnel services	583,344	583,344	392,148	191,196	-
Contractual services	303,350	303,350	123,797	179,553	-
Commodities	371,290	371,290	160,978	210,312	150
Total	1,257,984	1,257,984	676,923	581,061	150
Educational Service Region					
Personnel services	235,558	201,258	167,153	34,105	-
Contractual services	34,000	40,315	38,951	1,364	-
Commodities	46,158	74,143	40,913	33,230	39
Total	315,716	315,716	247,017	68,699	39

(Continued)

# County of McHenry, Illinois

## COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT GENERAL FUND For the Nine Months Ended August 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Facilities Management					
Personnel services	\$ 1,131,251	\$ 1,131,251	\$ 873,701	\$ 257,550	\$ -
Contractual services	1,676,318	1,687,328	1,083,018	604,310	122,574
Commodities	137,511	141,328	86,640	54,688	24,922
Total	2,945,080	2,959,907	2,043,359	916,548	147,496
Human Resources					
Personnel services	272,122	272,122	205,544	66,578	-
Contractual services	264,130	264,130	165,482	98,648	15,625
Commodities	6,250	6,250	1,347	4,903	-
Total	542,502	542,502	372,373	170,129	15,625
Information Technology					
Personnel services	1,804,258	1,804,258	1,373,346	430,912	-
Contractual services	1,366,879	1,337,143	839,501	497,642	286,936
Commodities	76,477	92,477	65,352	27,125	17,023
Total	3,247,614	3,233,878	2,278,199	955,679	303,959
Merit Commission					
Personnel services	5,096	5,096	825	4,271	-
Contractual services	54,000	54,000	3,866	50,134	-
Commodities	900	900	102	798	-
Total	59,996	59,996	4,793	55,203	-
Purchasing					
Personnel services	241,725	241,725	179,177	62,548	-
Contractual services	13,130	25,981	18,512	7,469	4,968
Commodities	422,735	417,735	241,666	176,069	4,011
Total	677,590	685,441	439,355	246,086	8,979
Recorder					
Personnel services	947,699	947,699	677,121	270,578	-
Contractual services	36,450	36,450	16,082	20,368	-
Commodities	1,143,510	1,143,510	1,008,342	135,168	192
Total	2,127,659	2,127,659	1,701,545	426,114	192
Supervisor of Assessments					
Personnel services	877,198	877,198	668,710	208,488	-
Contractual services	73,775	73,775	29,268	44,507	12,025
Commodities	11,500	11,500	8,301	3,199	1,330
Total	962,473	962,473	706,279	256,194	13,355

(Continued)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
GENERAL FUND  
For the Nine Months Ended August 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Treasurer					
Personnel services	\$ 492,100	\$ 492,100	\$ 478,110	\$ 13,990	\$ -
Contractual services	64,245	64,245	29,431	34,814	-
Commodities	7,350	7,350	4,695	2,655	1,328
Total	563,695	563,695	512,236	51,459	1,328
Non-Departmental					
Personnel services	1,053,612	1,053,612	-	1,053,612	-
Contractual services	13,732,625	13,772,275	8,552,938	5,219,337	191,151
Commodities	11,350	11,350	112	11,238	-
Total	14,797,587	14,837,237	8,553,050	6,284,187	191,151
Total General and Administrative	29,818,351	29,868,194	19,328,563	10,539,631	737,375
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,165,511	1,165,511	1,087,272	78,239	-
Contractual services	181,508	393,812	185,295	208,517	159,678
Commodities	61,100	61,100	29,397	31,703	193
Total Community Development	1,408,119	1,620,423	1,301,964	318,459	159,871
PUBLIC SAFETY					
County Sheriff					
Personnel services	28,803,261	28,849,639	22,021,662	6,827,977	37,883
Contractual services	3,526,556	3,540,380	2,369,689	1,170,691	762,949
Commodities	1,027,161	1,092,793	642,755	450,038	200,163
Total	33,356,978	33,482,812	25,034,106	8,448,706	1,000,995
Emergency Management					
Personnel services	219,218	219,218	175,447	43,771	-
Contractual services	31,000	51,412	27,629	23,783	-
Commodities	27,200	31,190	19,825	11,365	1,858
Total	277,418	301,820	222,901	78,919	1,858
County Coroner					
Personnel services	390,166	390,166	316,372	73,794	-
Contractual services	132,675	132,675	69,727	62,948	-
Commodities	13,432	13,432	8,029	5,403	2,429
Total	536,273	536,273	394,128	142,145	2,429
Total Public Safety	34,170,669	34,320,905	25,651,135	8,669,770	1,005,282

(Continued)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
GENERAL FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>JUDICIARY AND COURT RELATED</b>					
Clerk of the Circuit Court					
Personnel services	\$ 1,839,382	\$ 1,839,382	\$ 1,405,842	\$ 433,540	\$ -
Contractual services	29,450	29,450	25,482	3,968	-
Commodities	<u>26,150</u>	<u>26,150</u>	<u>22,713</u>	<u>3,437</u>	<u>361</u>
Total	<u>1,894,982</u>	<u>1,894,982</u>	<u>1,454,037</u>	<u>440,945</u>	<u>361</u>
Court Administration					
Personnel services	453,812	453,812	349,841	103,971	-
Contractual services	605,605	605,934	352,785	253,149	58,569
Commodities	<u>115,000</u>	<u>115,670</u>	<u>31,011</u>	<u>84,659</u>	<u>974</u>
Total	<u>1,174,417</u>	<u>1,175,416</u>	<u>733,637</u>	<u>441,779</u>	<u>59,543</u>
Court Services					
Personnel services	2,405,825	2,405,825	1,831,166	574,659	-
Contractual services	472,900	472,900	185,364	287,536	77
Commodities	<u>24,300</u>	<u>24,300</u>	<u>15,849</u>	<u>8,451</u>	<u>-</u>
Total	<u>2,903,025</u>	<u>2,903,025</u>	<u>2,032,379</u>	<u>870,646</u>	<u>77</u>
Public Defender					
Personnel services	936,549	936,549	754,026	182,523	-
Contractual services	10,550	10,550	1,334	9,216	-
Commodities	<u>9,929</u>	<u>9,929</u>	<u>6,393</u>	<u>3,536</u>	<u>386</u>
Total	<u>957,028</u>	<u>957,028</u>	<u>761,753</u>	<u>195,275</u>	<u>386</u>
State's Attorney					
Personnel services	2,691,609	2,691,609	2,170,846	520,763	-
Contractual services	174,875	174,875	114,405	60,470	14,111
Commodities	<u>57,182</u>	<u>57,182</u>	<u>31,809</u>	<u>25,373</u>	<u>403</u>
Total	<u>2,923,666</u>	<u>2,923,666</u>	<u>2,317,060</u>	<u>606,606</u>	<u>14,514</u>
Total Judiciary and Court Related	<u>9,853,118</u>	<u>9,854,117</u>	<u>7,298,866</u>	<u>2,555,251</u>	<u>74,881</u>

(Continued)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT  
GENERAL FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
PUBLIC HEALTH AND WELFARE					
Health Department					
Personnel services	\$ 5,366,031	\$ 5,393,062	\$ 4,124,174	\$ 1,268,888	\$ -
Contractual services	995,192	1,185,190	701,577	483,613	48,688
Commodities	<u>830,546</u>	<u>872,240</u>	<u>199,731</u>	<u>672,509</u>	<u>43,145</u>
Total Public Health and Welfare	<u>7,191,769</u>	<u>7,450,492</u>	<u>5,025,482</u>	<u>2,425,010</u>	<u>91,833</u>
CAPITAL OUTLAY	<u>1,030,636</u>	<u>4,624,797</u>	<u>3,255,023</u>	<u>1,369,774</u>	<u>891,054</u>
DEBT SERVICE					
Principal retirement	987,974	1,082,755	322,666	760,089	732,453
Interest and fiscal charges	<u>42,699</u>	<u>42,697</u>	<u>34,080</u>	<u>8,617</u>	<u>31,541</u>
Total Debt Service	<u>1,030,673</u>	<u>1,125,452</u>	<u>356,746</u>	<u>768,706</u>	<u>763,994</u>
TOTAL EXPENDITURES	<u>\$ 84,503,335</u>	<u>\$ 88,864,380</u>	<u>\$ 62,217,779</u>	<u>\$ 26,646,601</u>	<u>\$ 3,724,290</u>

(Concluded)

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT  
GENERAL FUND  
For the Nine Months Ended August 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Administration	\$ 765,887	\$ 765,887	\$ 580,127	\$ 185,760	\$ 53,114
Auditor	391,117	392,368	307,230	85,138	98
County Board and Liquor Commission	715,327	715,327	552,206	163,121	1,889
County Clerk	448,124	448,124	353,871	94,253	-
County Clerk - Elections	1,257,984	1,257,984	676,923	581,061	150
Educational Service Region	315,716	315,716	247,017	68,699	39
Facilities Management	2,945,080	2,959,907	2,043,359	916,548	147,496
Human Resources	542,502	542,502	372,373	170,129	15,625
Information Technology	3,247,614	3,233,878	2,278,199	955,679	303,959
Merit Commission	59,996	59,996	4,793	55,203	-
Purchasing	677,590	685,441	439,355	246,086	8,979
Recorder	2,127,659	2,127,659	1,701,545	426,114	192
Supervisor of Assessments	962,473	962,473	706,279	256,194	13,355
Treasurer	563,695	563,695	512,236	51,459	1,328
Non-Departmental	14,797,587	14,837,237	8,553,050	6,284,187	191,151
Total General and Administrative	29,818,351	29,868,194	19,328,563	10,539,631	737,375
<b>COMMUNITY DEVELOPMENT</b>					
Planning and Development	1,408,119	1,620,423	1,301,964	318,459	159,871
<b>PUBLIC SAFETY</b>					
County Sheriff	33,356,978	33,482,812	25,034,106	8,448,706	1,000,995
Emergency Management	277,418	301,820	222,901	78,919	1,858
County Coroner	536,273	536,273	394,128	142,145	2,429
Total Public Safety	34,170,669	34,320,905	25,651,135	8,669,770	1,005,282
<b>JUDICIARY AND COURT RELATED</b>					
Clerk of the Circuit Court	1,894,982	1,894,982	1,454,037	440,945	361
Court Administration	1,174,417	1,175,416	733,637	441,779	59,543
Court Services	2,903,025	2,903,025	2,032,379	870,646	77
Public Defender	957,028	957,028	761,753	195,275	386
State's Attorney	2,923,666	2,923,666	2,317,060	606,606	14,514
Total Judiciary and Court Related	9,853,118	9,854,117	7,298,866	2,555,251	74,881
<b>PUBLIC HEALTH AND WELFARE</b>					
Health Department	7,191,769	7,450,492	5,025,482	2,425,010	91,833
<b>CAPITAL OUTLAY</b>					
	1,030,636	4,624,797	3,255,023	1,369,774	891,054
<b>DEBT SERVICE</b>					
Principal retirement	987,974	1,082,755	322,666	760,089	732,453
Interest and fiscal charges	42,699	42,697	34,080	8,617	31,541
Total Debt Service	1,030,673	1,125,452	356,746	768,706	763,994
TOTAL EXPENDITURES	\$ 84,503,335	\$ 88,864,380	\$ 62,217,779	\$ 26,646,601	\$ 3,724,290



**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT  
GENERAL FUND  
For the Nine Months Ended August 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
<b>GENERAL AND ADMINISTRATIVE</b>					
Personnel services	\$ 9,634,437	\$ 9,600,137	\$ 6,578,684	\$ 3,021,453	\$ -
Contractual services	17,877,534	17,917,624	11,087,077	6,830,547	685,490
Commodities	2,306,380	2,350,433	1,662,802	687,631	51,885
Total General and Administrative	29,818,351	29,868,194	19,328,563	10,539,631	737,375
<b>COMMUNITY DEVELOPMENT</b>					
Personnel services	1,165,511	1,165,511	1,087,272	78,239	-
Contractual services	181,508	393,812	185,295	208,517	159,678
Commodities	61,100	61,100	29,397	31,703	193
Total Community Development	1,408,119	1,620,423	1,301,964	318,459	159,871
<b>PUBLIC SAFETY</b>					
Personnel services	29,412,645	29,459,023	22,513,481	6,945,542	37,883
Contractual services	3,690,231	3,724,467	2,467,045	1,257,422	762,949
Commodities	1,067,793	1,137,415	670,609	466,806	204,450
Total Public Safety	34,170,669	34,320,905	25,651,135	8,669,770	1,005,282
<b>JUDICIARY AND COURT RELATED</b>					
Personnel services	8,327,177	8,327,177	6,511,721	1,815,456	-
Contractual services	1,293,380	1,293,709	679,370	614,339	72,757
Commodities	232,561	233,231	107,775	125,456	2,124
Total Judiciary and Court Related	9,853,118	9,854,117	7,298,866	2,555,251	74,881
<b>PUBLIC HEALTH AND WELFARE</b>					
Personnel services	5,366,031	5,393,062	4,124,174	1,268,888	-
Contractual services	995,192	1,185,190	701,577	483,613	48,688
Commodities	830,546	872,240	199,731	672,509	43,145
Total Public Health and Welfare	7,191,769	7,450,492	5,025,482	2,425,010	91,833
<b>CAPITAL OUTLAY</b>	1,030,636	4,624,797	3,255,023	1,369,774	891,054
<b>DEBT SERVICE</b>					
Principal retirement	987,974	1,082,755	322,666	760,089	732,453
Interest and fiscal charges	42,699	42,697	34,080	8,617	31,541
Total Debt Service	1,030,673	1,125,452	356,746	768,706	763,994
<b>TOTAL EXPENDITURES</b>	<u>\$ 84,503,335</u>	<u>\$ 88,864,380</u>	<u>\$ 62,217,779</u>	<u>\$ 26,646,601</u>	<u>\$ 3,724,290</u>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT  
GENERAL FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
Personnel services	\$ 53,905,801	\$ 53,944,910	\$ 40,815,332	\$ 13,129,578	\$ 37,883
Contractual services	24,037,845	24,514,802	15,120,364	9,394,438	1,729,562
Commodities	4,498,380	4,654,419	2,670,314	1,984,105	301,797
Capital outlay	1,030,636	4,624,797	3,255,023	1,369,774	891,054
Debt service	<u>1,030,673</u>	<u>1,125,452</u>	<u>356,746</u>	<u>768,706</u>	<u>763,994</u>
 TOTAL EXPENDITURES	 \$ <u>84,503,335</u>	 \$ <u>88,864,380</u>	 \$ <u>62,217,779</u>	 \$ <u>26,646,601</u>	 \$ <u>3,724,290</u>

## **SPECIAL REVENUE FUNDS**

### **General and Administrative**

**County Clerk Automation Fund** – to account for fees collected to be used for the automation of the County Clerk's Office.

**Recorder Automation Fund** – to account for Recorder's automation fees to be used to improve the capabilities of the Recorder's office through the application of new technology.

**County Treasurer Automation Fund** – to account for the collection of a fee for the upgrading of equipment and programs necessary to assist in the collection and distribution of taxes. The funds are also used for advanced recordkeeping and to microfiche all office records.

**Treasurer's Passport Services Fund** – to account for the collection of fees and processing of passport applications in the Treasurer's Office.

**Geographic Information Systems Fund** – to account for the collection of fees to be used for the implementation and maintenance of the County's Geographic Information System.

**Illinois Municipal Retirement Fund** – to account for expenditures for municipal retirement expenses for the County's employees. Revenue is primarily from property taxes.

**Social Security Fund** – to account for expenditures related to Social Security payments to the United States government. Revenue is from property taxes.

**Insurance Loss Fund** – to account for general liability, property, worker's compensation, and unemployment compensation insurance premiums and claims. Revenue is primarily from property taxes.

### **Community Development**

**HUD Grants Fund** – to account for grant funds received from the U.S. Department of Housing and Urban Development (HUD). Grant programs include Community Development Block Grants (CDBG), Home Investment Partnership Program (HOME), and Neighborhood Stabilization Program (NSP). Funds are used to assist communities in meeting their greatest economic and community development needs, with an emphasis upon persons with low to moderate income.

**Revolving Loan Fund** – to account for monies received from the State of Illinois for community development loans under the Community Development Block Grant Program. The principal and interest repaid on these loans is kept by the County and used to make new community development loans.

**Expedited Permit Fund** – to account for fees paid by stormwater permit applicants for expediting the review process through an outside engineering firm.

### **Transportation**

**County Highway Fund** – to account for expenditures for highway maintenance and construction. Revenues are from property taxes and charges for services.

**Motor Fuel Tax Fund** - to account for allotments received from the State of Illinois and expenditures for highway construction and maintenance.

**Matching Fund** – to account for expenditures for road construction. Revenue is from property taxes.

**County Bridge Fund** – to account for expenditures to construct and maintain County bridges. Revenue is from property taxes.

**County Option Motor Fuel Tax Fund** – To account for the collection of an optional gasoline tax to be used for road maintenance and repair.

**RTA Sales Tax Fund** – to account for the collection of a sales tax, which is restricted for use on transportation programs.

## **Public Safety**

**DUI Conviction Fund** – to account for DUI conviction fines allocated to the County by the Illinois vehicle code to be used for the procurement of law enforcement equipment.

**Coroner's Fund** - to account for fees collected by the Coroner that are restricted for expenditures of the Coroner's Office.

## **Judiciary and Court Related**

**Maintenance and Child Support Collection Fund** – to account for fees charged to obligors to process child support payments.

**Law Library Fund** – to account for the operations of the law library. Revenues are from a fee charged on civil court cases.

**Circuit Court Document Storage Fund** – to account for the collection of fees used to maintain a document storage system in the office of the Clerk of the Circuit Court.

**Probation Service Fee Fund** – to account for probation service fees collected from persons sentenced to probation.

**EMDT Fund** – to account for funds used for the purpose of providing drug and alcohol testing along with electronic monitoring services.

**Circuit Court Automation Fund** – to account for the collection of court automation fees to be used to establish and maintain automated recordkeeping systems of the Clerk of the Circuit Court.

**Illinois Criminal Justice Authority Fund** – to account for funds used in the Multi-Jurisdictional Drug Prosecution Program. This program is designed to prosecute all felony narcotics cases, including any correlative forfeiture actions.

**Circuit Court Admin Fund** – to account for fees that are restricted to the Circuit Clerk's Office.

**Circuit Clerk Electronic Citation Fund** - to account for fees that are restricted to the Circuit Clerk's Office.

**Special Courts Fund** - to account for the activities of the Mental Health Court and the Drug Court. Revenues are primarily from judiciary and court related fees.

**State's Attorney Automation Fund** – to account for the collection of a fee to be used to establish and maintain automated recordkeeping systems of the Office of the State's Attorney.

## **Public Health and Welfare**

**County Mental Health Fund** - to account for expenditures for administering approved mental health programs. Revenue is primarily from property taxes.

**Veterans' Assistance Commission Fund** – to account for expenditures to assist veterans. Revenue is from property taxes.

**Veterans' Assistance Commission Bus Fund** – to account for expenditures related to the purchase of buses used to transport veterans.

**Workforce Network Fund** – to account for funds received under the Workforce Investment Act (WIA) used for various employment and training programs and services, which help eligible individuals become economically self-sufficient.

**Tuberculosis Care and Treatment Fund** – to account for expenditures for the administration of the tuberculosis care program. Revenue is from property taxes.

**Animal Shelter Fund** – to account for expenditures for the maintenance of the animal shelter. Revenue is from contracts with various municipalities.

**Dental Care Clinic Fund** – to account for funds used in the operation of the County Dental Care Clinic.

**Health Scholarship Fund** – to account for monies donated for use by the County Board and the Health Department for support of a Public Health Scholarship and research activities.

**Senior Services Fund** – to account for the revenues and expenditures of the social services – senior citizens tax levy.

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY CLERK AUTOMATION FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 13,000	\$ 13,000	\$ 8,776	\$ (4,224)	
Investment income	<u>125</u>	<u>125</u>	<u>102</u>	<u>(23)</u>	
Total Revenues	<u>13,125</u>	<u>13,125</u>	<u>8,878</u>	<u>(4,247)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	10,000	10,000	-	10,000	\$ -
Commodities	2,500	2,500	2,279	221	-
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Total Expenditures	<u>27,500</u>	<u>27,500</u>	<u>2,279</u>	<u>25,221</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(14,375)</u>	\$ <u>(14,375)</u>	6,599	\$ <u>20,974</u>	
Fund Balance - Beginning of Period			<u>87,720</u>		
Fund Balance - End of Period			<u>\$ 94,319</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RECORDER AUTOMATION FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 967,000	\$ 967,000	\$ 482,289	\$ (484,711)	
Investment income	<u>5,000</u>	<u>5,000</u>	<u>2,718</u>	<u>(2,282)</u>	
Total Revenues	<u>972,000</u>	<u>972,000</u>	<u>485,007</u>	<u>(486,993)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	501,113	501,113	339,262	161,851	\$ -
Contractual services	243,000	243,000	156,020	86,980	-
Commodities	120,350	120,350	224	120,126	-
Capital outlay	379,000	379,000	-	379,000	-
Debt service					
Principal retirement	28,545	28,545	28,545	-	-
Interest and fiscal charges	<u>2,086</u>	<u>2,086</u>	<u>2,086</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,274,094</u>	<u>1,274,094</u>	<u>526,137</u>	<u>747,957</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u><u>(302,094)</u></u>	\$ <u><u>(302,094)</u></u>	(41,130)	\$ <u><u>260,964</u></u>	
Fund Balance - Beginning of Period			<u>2,066,308</u>		
Fund Balance - End of Period			\$ <u><u>2,025,178</u></u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY TREASURER AUTOMATION FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 121,500	\$ 121,500	\$ 37,907	\$ (83,593)	
Investment income	<u>700</u>	<u>700</u>	<u>484</u>	<u>(216)</u>	
Total Revenues	<u>122,200</u>	<u>122,200</u>	<u>38,391</u>	<u>(83,809)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	190,700	190,700	7,534	183,166	\$ -
Contractual services	77,500	77,500	-	77,500	-
Commodities	19,500	19,500	-	19,500	-
Capital outlay	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
Total Expenditures	<u>287,701</u>	<u>287,701</u>	<u>7,534</u>	<u>280,167</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(165,501)</u>	\$ <u>(165,501)</u>	30,857	\$ <u>196,358</u>	
Fund Balance - Beginning of Period			<u>420,300</u>		
Fund Balance - End of Period			<u>\$ 451,157</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TREASURER'S PASSPORT SERVICES FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 55,000	\$ 55,000	\$ 80,102	\$ 25,102	
Investment income	<u>200</u>	<u>200</u>	<u>247</u>	<u>47</u>	
Total Revenues	<u>55,200</u>	<u>55,200</u>	<u>80,349</u>	<u>25,149</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	64,050	64,050	7,658	56,392	\$ -
Contractual services	71,600	71,600	3,161	68,439	-
Commodities	<u>51,000</u>	<u>51,000</u>	<u>881</u>	<u>50,119</u>	-
Total Expenditures	<u>186,650</u>	<u>186,650</u>	<u>11,700</u>	<u>174,950</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(131,450)</u>	\$ <u>(131,450)</u>	68,649	\$ <u>200,099</u>	
Fund Balance - Beginning of Period			<u>177,943</u>		
Fund Balance - End of Period			\$ <u>246,592</u>		



**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GEOGRAPHIC INFORMATION SYSTEMS FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 973,000	\$ 973,000	\$ 480,334	\$ (492,666)	
Investment income	<u>2,500</u>	<u>2,500</u>	<u>2,100</u>	<u>(400)</u>	
Total Revenues	<u>975,500</u>	<u>975,500</u>	<u>482,434</u>	<u>(493,066)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	512,738	512,738	383,595	129,143	\$ -
Contractual services	460,250	460,250	126,962	333,288	167,689
Commodities	<u>38,750</u>	<u>38,750</u>	<u>27,697</u>	<u>11,053</u>	<u>92</u>
Total Expenditures	<u>1,011,738</u>	<u>1,011,738</u>	<u>538,254</u>	<u>473,484</u>	<u>\$ 167,781</u>
Net Change in Fund Balance	\$ <u>(36,238)</u>	\$ <u>(36,238)</u>	(55,820)	\$ <u>(19,582)</u>	
Fund Balance - Beginning of Period			<u>1,884,222</u>		
Fund Balance - End of Period			\$ <u>1,828,402</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL  
ILLINOIS MUNICIPAL RETIREMENT FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 6,795,000	\$ 6,795,000	\$ 4,169,455	\$ (2,625,545)	
Personal property replacement tax	130,847	130,847	109,349	(21,498)	
Investment income	<u>2,000</u>	<u>2,000</u>	<u>1,376</u>	<u>(624)</u>	
Total Revenues	6,927,847	6,927,847	4,280,180	(2,647,667)	
EXPENDITURES					
Current					
Personnel services	<u>7,275,454</u>	<u>7,275,454</u>	<u>5,255,639</u>	<u>2,019,815</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u><u>(347,607)</u></u>	\$ <u><u>(347,607)</u></u>	(975,459)	\$ <u><u>(627,852)</u></u>	
Fund Deficit - Beginning of Period			<u>(1,206,114)</u>		
Fund Deficit - End of Period			\$ <u><u>(2,181,573)</u></u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SOCIAL SECURITY FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 4,006,025	\$ 4,006,025	\$ 2,458,126	\$ (1,547,899)	
Investment income	<u>2,800</u>	<u>2,800</u>	<u>1,856</u>	<u>(944)</u>	
Total Revenues	4,008,825	4,008,825	2,459,982	(1,548,843)	
EXPENDITURES					
Current					
Personnel services	<u>4,003,817</u>	<u>4,003,817</u>	<u>2,929,671</u>	<u>1,074,146</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>5,008</u>	\$ <u>5,008</u>	(469,689)	\$ <u>(474,697)</u>	
Fund Balance - Beginning of Period			<u>2,339,765</u>		
Fund Balance - End of Period			\$ <u>1,870,076</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
INSURANCE LOSS FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 2,750,000	\$ 2,750,000	\$ 1,687,447	\$ (1,062,553)	
Investment income	20	20	31	11	
Miscellaneous	<u>45,000</u>	<u>45,000</u>	<u>13,616</u>	<u>(31,384)</u>	
Total Revenues	<u>2,795,020</u>	<u>2,795,020</u>	<u>1,701,094</u>	<u>(1,093,926)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	1,092,790	1,092,790	796,281	296,509	\$ -
Contractual services	2,698,621	2,699,127	1,730,117	969,010	53,655
Commodities	<u>24,340</u>	<u>24,340</u>	<u>1,346</u>	<u>22,994</u>	<u>-</u>
Total Expenditures	<u>3,815,751</u>	<u>3,816,257</u>	<u>2,527,744</u>	<u>1,288,513</u>	<u>\$ 53,655</u>
Net Change in Fund Balance	\$ <u>(1,020,731)</u>	\$ <u>(1,021,237)</u>	(826,650)	\$ <u>194,587</u>	
Fund Balance - Beginning of Period			<u>15,189,846</u>		
Fund Balance - End of Period			<u>\$ 14,363,196</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HUD GRANTS FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ <u>1,956,341</u>	\$ <u>4,221,974</u>	\$ <u>964,599</u>	\$ <u>(3,257,375)</u>	
EXPENDITURES					
Current					
Community development					
Personnel services	325,695	442,983	63,940	379,043	\$ -
Contractual services	1,598,029	3,743,374	1,007,202	2,736,172	447,530
Commodities	<u>32,617</u>	<u>35,617</u>	<u>612</u>	<u>35,005</u>	<u>-</u>
Total Expenditures	<u>1,956,341</u>	<u>4,221,974</u>	<u>1,071,754</u>	<u>3,150,220</u>	\$ <u>447,530</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	(107,155)	\$ <u>(107,155)</u>	
Fund Balance - Beginning of Period			<u>205,198</u>		
Fund Balance - End of Period			\$ <u>98,043</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
REVOLVING LOAN FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 31,496	\$ 31,496	\$ 30,913	\$ (583)	
Miscellaneous	<u>-</u>	<u>-</u>	<u>100</u>	<u>100</u>	
Total Revenues	31,496	31,496	31,013	(483)	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>105,000</u>	<u>105,000</u>	<u>-</u>	<u>105,000</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(73,504)</u>	\$ <u>(73,504)</u>	31,013	\$ <u>104,517</u>	
Fund Balance - Beginning of Period			<u>1,724,934</u>		
Fund Balance - End of Period			<u>\$ 1,755,947</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
EXPEDITED PERMIT FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ -	\$ 45,000	\$ 20,940	\$ (24,060)	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>-</u>	<u>45,000</u>	<u>12,780</u>	<u>32,220</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>8,160</u>	<u>\$ 8,160</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			<u>\$ 8,160</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY HIGHWAY FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)	
Licenses and permits	61,500	61,500	63,129	1,629	
Grants, contributions, and intergovernmental	345,676	345,676	1,664,054	1,318,378	
Property taxes	6,400,000	6,400,000	3,927,068	(2,472,932)	
Investment income	5,100	5,100	5,431	331	
Miscellaneous	<u>122,000</u>	<u>122,000</u>	<u>143,595</u>	<u>21,595</u>	
Total Revenues	<u>6,939,276</u>	<u>6,939,276</u>	<u>5,803,277</u>	<u>(1,135,999)</u>	
<b>EXPENDITURES</b>					
Current					
Transportation					
Personnel services	5,174,529	5,346,529	3,813,038	1,533,491	\$ -
Contractual services	4,523,419	8,220,178	1,277,007	6,943,171	5,310,057
Commodities	749,004	981,259	739,151	242,108	114,827
Capital outlay	<u>7,500,000</u>	<u>10,863,685</u>	<u>1,365,791</u>	<u>9,497,894</u>	<u>4,053,907</u>
Total Expenditures	<u>17,946,952</u>	<u>25,411,651</u>	<u>7,194,987</u>	<u>18,216,664</u>	<u>\$ 9,478,791</u>
Deficiency of revenues over expenditures	<u>(11,007,676)</u>	<u>(18,472,375)</u>	<u>(1,391,710)</u>	<u>17,080,665</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	16,611,211	16,611,211	6,802,164	(9,809,047)	
Transfers out	<u>(6,196,891)</u>	<u>(6,196,891)</u>	<u>(6,196,463)</u>	<u>428</u>	
Total Other Financing Sources (Uses)	<u>10,414,320</u>	<u>10,414,320</u>	<u>605,701</u>	<u>(9,808,619)</u>	
Net Change in Fund Balance	<u>\$ (593,356)</u>	<u>\$ (8,058,055)</u>	<u>(786,009)</u>	<u>\$ 7,272,046</u>	
Fund Balance - Beginning of Period			<u>6,266,708</u>		
Fund Balance - End of Period			<u>\$ 5,480,699</u>		



**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MOTOR FUEL TAX FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 4,272,301	\$ 4,272,301	\$ 3,850,037	\$ (422,264)	
Investment income	<u>30,000</u>	<u>30,000</u>	<u>16,350</u>	<u>(13,650)</u>	
Total Revenues	<u>4,302,301</u>	<u>4,302,301</u>	<u>3,866,387</u>	<u>(435,914)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	144,602	144,602	111,083	33,519	\$ -
Contractual services	3,350,000	5,591,405	3,077,998	2,513,407	2,036,536
Commodities	170,000	170,000	105,934	64,066	-
Capital outlay	<u>4,355,000</u>	<u>10,004,120</u>	<u>606,648</u>	<u>9,397,472</u>	<u>5,690,112</u>
Total Expenditures	<u>8,019,602</u>	<u>15,910,127</u>	<u>3,901,663</u>	<u>12,008,464</u>	<u>\$ 7,726,648</u>
Net Change in Fund Balance	\$ <u>(3,717,301)</u>	\$ <u>(11,607,826)</u>	(35,276)	\$ <u>11,572,550</u>	
Fund Balance - Beginning of Period			<u>14,829,796</u>		
Fund Balance - End of Period			<u>\$ 14,794,520</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MATCHING FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ -	\$ -	\$ 153,158	\$ 153,158	
Property taxes	1,150,000	1,150,000	705,644	(444,356)	
Investment income	<u>25,000</u>	<u>25,000</u>	<u>15,500</u>	<u>(9,500)</u>	
Total Revenues	<u>1,175,000</u>	<u>1,175,000</u>	<u>874,302</u>	<u>(300,698)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	150,000	438,817	27,786	411,031	\$ 260,587
Capital outlay	<u>3,635,000</u>	<u>10,138,153</u>	<u>738,516</u>	<u>9,399,637</u>	<u>7,751,769</u>
Total Expenditures	<u>3,785,000</u>	<u>10,576,970</u>	<u>766,302</u>	<u>9,810,668</u>	<u>\$ 8,012,356</u>
Net Change in Fund Balance	\$ <u>(2,610,000)</u>	\$ <u>(9,401,970)</u>	108,000	\$ <u>9,509,970</u>	
Fund Balance - Beginning of Period			<u>12,810,706</u>		
Fund Balance - End of Period			<u>\$ 12,918,706</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY BRIDGE FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 1,040,000	\$ 1,040,000	\$ 198,621	\$ (841,379)	
Property taxes	1,050,000	1,050,000	644,275	(405,725)	
Investment income	<u>8,000</u>	<u>8,000</u>	<u>6,463</u>	<u>(1,537)</u>	
Total Revenues	<u>2,098,000</u>	<u>2,098,000</u>	<u>849,359</u>	<u>(1,248,641)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	1,715,000	2,143,478	234,413	1,909,065	\$ 571,569
Capital outlay	<u>2,320,000</u>	<u>4,736,472</u>	<u>849,226</u>	<u>3,887,246</u>	<u>2,370,564</u>
Total Expenditures	<u>4,035,000</u>	<u>6,879,950</u>	<u>1,083,639</u>	<u>5,796,311</u>	<u>\$ 2,942,133</u>
Net Change in Fund Balance	\$ <u>(1,937,000)</u>	\$ <u>(4,781,950)</u>	(234,280)	\$ <u>4,547,670</u>	
Fund Balance - Beginning of Period			<u>5,875,669</u>		
Fund Balance - End of Period			<u>\$ 5,641,389</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY OPTION MOTOR FUEL TAX FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 8,650,000	\$ 8,650,000	\$ 3,141,529	\$ (5,508,471)	
Investment income	20,000	20,000	13,794	(6,206)	
Miscellaneous	<u>-</u>	<u>-</u>	<u>754</u>	<u>754</u>	
Total Revenues	<u>8,670,000</u>	<u>8,670,000</u>	<u>3,156,077</u>	<u>(5,513,923)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	2,270,000	3,577,201	649,442	2,927,759	\$ 1,620,709
Commodities	1,345,000	1,621,615	1,423,689	197,926	64,517
Capital outlay	<u>9,640,000</u>	<u>17,541,825</u>	<u>3,468,068</u>	<u>14,073,757</u>	<u>5,003,545</u>
Total Expenditures	<u>13,255,000</u>	<u>22,740,641</u>	<u>5,541,199</u>	<u>17,199,442</u>	<u>\$ 6,688,771</u>
Net Change in Fund Balance	\$ <u>(4,585,000)</u>	\$ <u>(14,070,641)</u>	(2,385,122)	\$ <u>11,685,519</u>	
Fund Balance - Beginning of Period			<u>14,472,033</u>		
Fund Balance - End of Period			<u>\$ 12,086,911</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RTA SALES TAX FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Sales taxes	\$ 9,085,000	\$ 9,085,000	\$ 7,035,775	\$ (2,049,225)	
Investment income	<u>13,000</u>	<u>13,000</u>	<u>7,004</u>	<u>(5,996)</u>	
Total Revenues	9,098,000	9,098,000	7,042,779	(2,055,221)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u>-</u>
Excess of revenues over expenditures	9,098,000	9,098,000	7,042,779	(2,055,221)	
OTHER FINANCING USES					
Transfers out	<u>(16,611,211)</u>	<u>(16,611,211)</u>	<u>(6,802,164)</u>	<u>9,809,047</u>	
Net Change in Fund Balance	\$ <u><u>(7,513,211)</u></u>	\$ <u><u>(7,513,211)</u></u>	240,615	\$ <u><u>7,753,826</u></u>	
Fund Balance - Beginning of Period			<u>11,348,453</u>		
Fund Balance - End of Period			\$ <u><u>11,589,068</u></u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DUI CONVICTION FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Fines and forfeitures	\$ 21,000	\$ 21,000	\$ 19,714	\$ (1,286)	
EXPENDITURES					
Current					
Public safety					
Commodities	<u>21,000</u>	<u>23,000</u>	<u>9,841</u>	<u>13,159</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>(2,000)</u>	9,873	\$ <u>11,873</u>	
Fund Balance - Beginning of Period			<u>77,964</u>		
Fund Balance - End of Period			<u>\$ 87,837</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CORONER'S FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 50,000	\$ 50,000	\$ 42,480	\$ (7,520)	
Grants, contributions, and intergovernmental	4,625	4,625	4,320	(305)	
Investment income	<u>50</u>	<u>50</u>	<u>73</u>	<u>23</u>	
Total Revenues	<u>54,675</u>	<u>54,675</u>	<u>46,873</u>	<u>(7,802)</u>	
EXPENDITURES					
Current					
Public safety					
Contractual services	5,000	5,000	-	5,000	\$ -
Commodities	4,000	4,000	-	4,000	-
Capital outlay	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>-</u>
Total Expenditures	<u>49,000</u>	<u>49,000</u>	<u>-</u>	<u>49,000</u>	<u>\$ -</u>
Excess of revenues over expenditures	5,675	5,675	46,873	41,198	
OTHER FINANCING USES					
Transfers out	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>	<u>-</u>	
Net Change in Fund Balance	<u>\$ (3,325)</u>	<u>\$ (3,325)</u>	37,873	<u>\$ 41,198</u>	
Fund Balance - Beginning of Period			<u>39,451</u>		
Fund Balance - End of Period			<u>\$ 77,324</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 135,000	\$ 135,000	\$ 90,522	\$ (44,478)	
Investment income	<u>250</u>	<u>250</u>	<u>113</u>	<u>(137)</u>	
Total Revenues	135,250	135,250	90,635	(44,615)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	<u>193,479</u>	<u>193,479</u>	<u>141,666</u>	<u>51,813</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(58,229)</u>	\$ <u>(58,229)</u>	(51,031)	\$ <u>7,198</u>	
Fund Balance - Beginning of Period			<u>126,544</u>		
Fund Balance - End of Period			\$ <u>75,513</u>		



**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
LAW LIBRARY FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 247,000	\$ 247,000	\$ 162,255	\$ (84,745)	
Investment income	<u>550</u>	<u>550</u>	<u>355</u>	<u>(195)</u>	
Total Revenues	<u>247,550</u>	<u>247,550</u>	<u>162,610</u>	<u>(84,940)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	149,846	149,846	111,298	38,548	\$ -
Contractual services	400	400	223	177	-
Commodities	<u>155,800</u>	<u>155,800</u>	<u>120,572</u>	<u>35,228</u>	-
Total Expenditures	<u>306,046</u>	<u>306,046</u>	<u>232,093</u>	<u>73,953</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(58,496)</u>	\$ <u>(58,496)</u>	(69,483)	\$ <u>(10,987)</u>	
Fund Balance - Beginning of Period			<u>325,950</u>		
Fund Balance - End of Period			\$ <u>256,467</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL  
CIRCUIT COURT DOCUMENT STORAGE FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 660,000	\$ 660,000	\$ 460,243	\$ (199,757)	
Investment income	<u>200</u>	<u>200</u>	<u>241</u>	<u>41</u>	
Total Revenues	<u>660,200</u>	<u>660,200</u>	<u>460,484</u>	<u>(199,716)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	172,205	172,205	133,783	38,422	\$ -
Contractual services	437,996	231,866	163,712	68,154	-
Capital outlay	<u>-</u>	<u>206,130</u>	<u>-</u>	<u>206,130</u>	<u>-</u>
Total Expenditures	<u>610,201</u>	<u>610,201</u>	<u>297,495</u>	<u>312,706</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>49,999</u>	\$ <u>49,999</u>	162,989	\$ <u>112,990</u>	
Fund Deficit - Beginning of Period			<u>(166,612)</u>		
Fund Deficit - End of Period			\$ <u>(3,623)</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PROBATION SERVICE FEE FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 338,000	\$ 338,000	\$ 258,752	\$ (79,248)	
Investment income	1,200	1,200	784	(416)	
Miscellaneous	<u>-</u>	<u>-</u>	<u>3,605</u>	<u>3,605</u>	
Total Revenues	<u>339,200</u>	<u>339,200</u>	<u>263,141</u>	<u>(76,059)</u>	
<b>EXPENDITURES</b>					
Current					
Judiciary and court related					
Personnel services	91,193	91,193	52,274	38,919	\$ -
Contractual services	359,000	359,000	263,999	95,001	-
Commodities	43,000	43,000	3,533	39,467	142
Capital outlay	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Total Expenditures	<u>513,193</u>	<u>513,193</u>	<u>319,806</u>	<u>193,387</u>	<u>\$ 142</u>
Deficiency of revenues over expenditures	(173,993)	(173,993)	(56,665)	117,328	
<b>OTHER FINANCING USES</b>					
Transfers out	<u>(2,500)</u>	<u>(2,500)</u>	<u>-</u>	<u>2,500</u>	
Net Change in Fund Balance	<u>\$ (176,493)</u>	<u>\$ (176,493)</u>	<u>(56,665)</u>	<u>\$ 119,828</u>	
Fund Balance - Beginning of Period			<u>714,227</u>		
Fund Balance - End of Period			<u>\$ 657,562</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
EMDT FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ <u>20,500</u>	\$ <u>20,500</u>	\$ <u>16,546</u>	\$ <u>(3,954)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	37,000	37,000	27,824	9,176	\$ -
Commodities	<u>10,000</u>	<u>10,000</u>	<u>7,820</u>	<u>2,180</u>	<u>-</u>
Total Expenditures	<u>47,000</u>	<u>47,000</u>	<u>35,644</u>	<u>11,356</u>	<u>\$ -</u>
Deficiency of revenues over expenditures	(26,500)	(26,500)	(19,098)	7,402	
OTHER FINANCING SOURCES					
Transfers in	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>	
Net Change in Fund Balance	\$ <u><u>(24,000)</u></u>	\$ <u><u>(24,000)</u></u>	(19,098)	\$ <u><u>4,902</u></u>	
Fund Balance - Beginning of Period			<u>36,857</u>		
Fund Balance - End of Period			\$ <u><u>17,759</u></u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT COURT AUTOMATION FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 700,000	\$ 700,000	\$ 477,944	\$ (222,056)	
Investment income	<u>200</u>	<u>200</u>	<u>214</u>	<u>14</u>	
Total Revenues	<u>700,200</u>	<u>700,200</u>	<u>478,158</u>	<u>(222,042)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	165,735	165,735	117,602	48,133	\$ -
Contractual services	469,920	469,920	216,957	252,963	-
Commodities	<u>15,000</u>	<u>15,000</u>	<u>6,546</u>	<u>8,454</u>	-
Total Expenditures	<u>650,655</u>	<u>650,655</u>	<u>341,105</u>	<u>309,550</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>49,545</u>	\$ <u>49,545</u>	137,053	\$ <u>87,508</u>	
Fund Balance - Beginning of Period			<u>130,707</u>		
Fund Balance - End of Period			\$ <u>267,760</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 66,715	\$ 66,715	\$ 56,939	\$ (9,776)	
Investment income	<u>-</u>	<u>-</u>	<u>11</u>	<u>11</u>	
Total Revenues	66,715	66,715	56,950	(9,765)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	<u>66,715</u>	<u>66,715</u>	<u>38,299</u>	<u>28,416</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	18,651	\$ <u>18,651</u>	
Fund Balance - Beginning of Period			<u>1,162</u>		
Fund Balance - End of Period			<u>\$ 19,813</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT COURT ADMIN FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 85,000	\$ 85,000	\$ 63,199	\$ (21,801)	
Investment income	<u>200</u>	<u>200</u>	<u>199</u>	<u>(1)</u>	
Total Revenues	<u>85,200</u>	<u>85,200</u>	<u>63,398</u>	<u>(21,802)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	23,447	23,447	18,136	5,311	\$ -
Contractual services	23,776	23,776	16,364	7,412	1,032
Commodities	<u>35,000</u>	<u>35,000</u>	<u>30,902</u>	<u>4,098</u>	<u>-</u>
Total Expenditures	<u>82,223</u>	<u>82,223</u>	<u>65,402</u>	<u>16,821</u>	<u>\$ 1,032</u>
Net Change in Fund Balance	\$ <u>2,977</u>	\$ <u>2,977</u>	(2,004)	\$ <u>(4,981)</u>	
Fund Balance - Beginning of Period			<u>170,679</u>		
Fund Balance - End of Period			<u>\$ 168,675</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT CLERK ELECTRONIC CITATION FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 45,000	\$ 45,000	\$ 31,439	\$ (13,561)	
Investment income	<u>100</u>	<u>100</u>	<u>59</u>	<u>(41)</u>	
Total Revenues	45,100	45,100	31,498	(13,602)	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	<u>45,100</u>	<u>45,100</u>	<u>42,564</u>	<u>2,536</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	(11,066)	\$ <u>(11,066)</u>	
Fund Balance - Beginning of Period			<u>39,985</u>		
Fund Balance - End of Period			\$ <u>28,919</u>		



**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL COURTS FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 227,000	\$ 227,000	\$ 171,713	\$ (55,287)	
Grants, contributions, and intergovernmental	<u>283,013</u>	<u>283,013</u>	<u>197,228</u>	<u>(85,785)</u>	
Total Revenues	<u>510,013</u>	<u>510,013</u>	<u>368,941</u>	<u>(141,072)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	451,890	451,890	338,743	113,147	\$ -
Contractual services	27,750	27,750	21,024	6,726	-
Commodities	<u>40,750</u>	<u>40,750</u>	<u>23,754</u>	<u>16,996</u>	-
Total Expenditures	<u>520,390</u>	<u>520,390</u>	<u>383,521</u>	<u>136,869</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(10,377)</u>	\$ <u>(10,377)</u>	(14,580)	\$ <u>(4,203)</u>	
Fund Balance - Beginning of Period			<u>579,550</u>		
Fund Balance - End of Period			\$ <u>564,970</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
STATE'S ATTORNEY AUTOMATION FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 28,000	\$ 28,000	\$ 21,438	\$ (6,562)	
Investment income	<u>9</u>	<u>9</u>	<u>52</u>	<u>43</u>	
Total Revenues	28,009	28,009	21,490	(6,519)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>28,009</u>	\$ <u>28,009</u>	21,490	\$ <u>(6,519)</u>	
Fund Balance - Beginning of Period			<u>35,894</u>		
Fund Balance - End of Period			\$ <u>57,384</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY MENTAL HEALTH FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 125,237	\$ 125,237	\$ 161,705	\$ 36,468	
Property taxes	10,900,000	10,900,000	6,602,735	(4,297,265)	
Investment income	8,150	8,150	8,209	59	
Miscellaneous	<u>2,500</u>	<u>2,500</u>	<u>23,380</u>	<u>20,880</u>	
Total Revenues	<u>11,035,887</u>	<u>11,035,887</u>	<u>6,796,029</u>	<u>(4,239,858)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	1,446,021	1,446,021	765,835	680,186	\$ -
Contractual services	9,567,960	9,567,960	5,195,029	4,372,931	-
Commodities	111,165	111,165	17,838	93,327	-
Capital outlay	<u>70,000</u>	<u>70,000</u>	<u>714</u>	<u>69,286</u>	-
Total Expenditures	<u>11,195,146</u>	<u>11,195,146</u>	<u>5,979,416</u>	<u>5,215,730</u>	\$ -
Excess (deficiency) of revenues over expenditures	(159,259)	(159,259)	816,613	975,872	
<b>OTHER FINANCING USES</b>					
Transfers out	<u>(415,741)</u>	<u>(415,741)</u>	<u>(415,741)</u>	<u>-</u>	
Net Change in Fund Balance	\$ <u><u>(575,000)</u></u>	\$ <u><u>(575,000)</u></u>	400,872	\$ <u><u>975,872</u></u>	
Fund Balance - Beginning of Period			<u>8,289,875</u>		
Fund Balance - End of Period			\$ <u><u>8,690,747</u></u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
VETERANS' ASSISTANCE COMMISSION FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 400,000	\$ 400,000	\$ 245,427	\$ (154,573)	
Investment income	10	10	-	(10)	
Miscellaneous	<u>600</u>	<u>600</u>	<u>-</u>	<u>(600)</u>	
Total Revenues	<u>400,610</u>	<u>400,610</u>	<u>245,427</u>	<u>(155,183)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	328,487	328,487	219,839	108,648	\$ -
Contractual services	315,612	315,612	89,108	226,504	1,686
Commodities	<u>23,400</u>	<u>24,252</u>	<u>15,666</u>	<u>8,586</u>	<u>76</u>
Total Expenditures	<u>667,499</u>	<u>668,351</u>	<u>324,613</u>	<u>343,738</u>	<u>\$ 1,762</u>
Net Change in Fund Balance	\$ <u>(266,889)</u>	\$ <u>(267,741)</u>	(79,186)	\$ <u>188,555</u>	
Fund Balance - Beginning of Period			<u>588,110</u>		
Fund Balance - End of Period			<u>\$ 508,924</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
VETERANS' ASSISTANCE COMMISSION BUS FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 12	\$ 12	\$ 8	\$ (4)	
Miscellaneous	<u>500</u>	<u>500</u>	<u>500</u>	<u>-</u>	
Total Revenues	<u>512</u>	<u>512</u>	<u>508</u>	<u>(4)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	<u>550</u>	<u>550</u>	<u>-</u>	<u>550</u>	<u>-</u>
Total Expenditures	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(1,038)</u>	\$ <u>(1,038)</u>	508	\$ <u>1,546</u>	
Fund Balance - Beginning of Period			<u>6,837</u>		
Fund Balance - End of Period			<u>\$ 7,345</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKFORCE NETWORK FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Grants, contributions, and intergovernmental	\$ 2,580,153	\$ 2,638,433	\$ 1,844,988	\$ (793,445)	
Investment income	600	600	216	(384)	
Miscellaneous	<u>102,765</u>	<u>102,765</u>	<u>61,628</u>	<u>(41,137)</u>	
Total Revenues	<u>2,683,518</u>	<u>2,741,798</u>	<u>1,906,832</u>	<u>(834,966)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	1,467,788	1,467,788	994,759	473,029	\$ -
Contractual services	1,118,990	1,137,212	679,715	457,497	11,199
Commodities	79,115	119,173	90,121	29,052	-
Capital outlay	500	500	-	500	-
Debt service					
Principal retirement	<u>17,125</u>	<u>17,125</u>	<u>4,239</u>	<u>12,886</u>	<u>-</u>
Total Expenditures	<u>2,683,518</u>	<u>2,741,798</u>	<u>1,768,834</u>	<u>972,964</u>	<u>\$ 11,199</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	137,998	<u>\$ 137,998</u>	
Fund Balance - Beginning of Period			<u>397,173</u>		
Fund Balance - End of Period			<u>\$ 535,171</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TUBERCULOSIS CARE AND TREATMENT FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 10,500	\$ 10,500	\$ 6,930	\$ (3,570)	
Property taxes	250,000	250,000	153,422	(96,578)	
Investment income	<u>625</u>	<u>625</u>	<u>619</u>	<u>(6)</u>	
Total Revenues	<u>261,125</u>	<u>261,125</u>	<u>160,971</u>	<u>(100,154)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	294,803	294,803	194,870	99,933	\$ -
Contractual services	64,275	64,275	19,134	45,141	5,116
Commodities	<u>32,050</u>	<u>32,050</u>	<u>13,377</u>	<u>18,673</u>	<u>3,485</u>
Total Expenditures	<u>391,128</u>	<u>391,128</u>	<u>227,381</u>	<u>163,747</u>	<u>\$ 8,601</u>
Net Change in Fund Balance	\$ <u>(130,003)</u>	\$ <u>(130,003)</u>	(66,410)	\$ <u>63,593</u>	
Fund Balance - Beginning of Period			<u>603,323</u>		
Fund Balance - End of Period			<u>\$ 536,913</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ANIMAL SHELTER FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 2,500	\$ 2,500	\$ 957	\$ (1,543)	
Investment income	<u>100</u>	<u>100</u>	<u>29</u>	<u>(71)</u>	
Total Revenues	<u>2,600</u>	<u>2,600</u>	<u>986</u>	<u>(1,614)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	5,000	5,000	64	4,936	\$ -
Commodities	<u>2,600</u>	<u>2,600</u>	<u>-</u>	<u>2,600</u>	<u>-</u>
Total Expenditures	<u>7,600</u>	<u>7,600</u>	<u>64</u>	<u>7,536</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(5,000)</u>	\$ <u>(5,000)</u>	922	\$ <u>5,922</u>	
Fund Balance - Beginning of Period			<u>24,913</u>		
Fund Balance - End of Period			<u>\$ 25,835</u>		



**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DENTAL CARE CLINIC FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 71,000	\$ 71,000	\$ 33,214	\$ (37,786)	
Grants, contributions, and intergovernmental	444,000	449,000	210,907	(238,093)	
Investment income	<u>700</u>	<u>700</u>	<u>394</u>	<u>(306)</u>	
Total Revenues	<u>515,700</u>	<u>520,700</u>	<u>244,515</u>	<u>(276,185)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	496,301	496,301	295,630	200,671	\$ -
Contractual services	93,100	95,390	48,471	46,919	15,558
Commodities	<u>18,600</u>	<u>21,100</u>	<u>8,613</u>	<u>12,487</u>	<u>6,261</u>
Total Expenditures	<u>608,001</u>	<u>612,791</u>	<u>352,714</u>	<u>260,077</u>	<u>\$ 21,819</u>
Net Change in Fund Balance	<u>\$ (92,301)</u>	<u>\$ (92,091)</u>	(108,199)	<u>\$ (16,108)</u>	
Fund Balance - Beginning of Period			<u>373,834</u>		
Fund Balance - End of Period			<u>\$ 265,635</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HEALTH SCHOLARSHIP FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 100	\$ 100	\$ 8	\$ (92)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>3,100</u>	<u>3,100</u>	<u>-</u>	<u>3,100</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(3,000)</u>	\$ <u>(3,000)</u>	8	\$ <u>3,008</u>	
Fund Balance - Beginning of Period			<u>6,303</u>		
Fund Balance - End of Period			<u>\$ 6,311</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SENIOR SERVICES FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 1,725,000	\$ 1,725,000	\$ 1,058,514	\$ (666,486)	
Investment income	<u>4,020</u>	<u>4,020</u>	<u>3,194</u>	<u>(826)</u>	
Total Revenues	<u>1,729,020</u>	<u>1,729,020</u>	<u>1,061,708</u>	<u>(667,312)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	-	11,500	2,809	8,691	\$ -
Contractual services	1,725,000	1,751,672	948,016	803,656	-
Commodities	<u>-</u>	<u>500</u>	<u>122</u>	<u>378</u>	<u>-</u>
Total Expenditures	<u>1,725,000</u>	<u>1,763,672</u>	<u>950,947</u>	<u>812,725</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	4,020	(34,652)	110,761	145,413	
OTHER FINANCING SOURCES					
Transfers in	<u>-</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>	
Net Change in Fund Balance	<u>\$ 4,020</u>	<u>\$ (22,652)</u>	<u>122,761</u>	<u>\$ 145,413</u>	
Fund Balance - Beginning of Period			<u>2,847,176</u>		
Fund Balance - End of Period			<u>\$ 2,969,937</u>		

## **DEBT SERVICE FUNDS**

**Series 2006 A Certificate Fund** - \$8,280,000 Debt Certificates, due in annual installments of \$40,000 to \$1,400,000; Interest at 3.85% to 4.0% through January 2022. The proceeds were used to advance refund Series 2002B debt certificates, for the purchase and construction of a new animal control facility, and for energy saving renovations at the government center.

**Series 2007 A Certificate Fund** - \$4,885,000 Debt Certificates, due in annual installments of \$440,000 to \$575,000; Interest at 3.85% to 4.15% through January 2017. The proceeds were used for the purchase and implementation of a new radio system for the Sheriff's Office.

**Series 2007 B Certificate Fund** - \$50,000,000 Debt Certificates, due in annual installments of \$4,060,000 to \$6,060,000; Interest at 4.0% to 4.5% through January 2017. The proceeds were used for highway engineering, construction, and maintenance costs.

**Series 2008 Certificate Fund** - \$4,480,000 Debt Certificates, due in annual installments of \$380,000 to \$520,000; Interest at 3.0% to 4.25% through January 2019. The proceeds were used for the acquisition of land and property adjacent to the County courthouse campus.

**Series 2010 A Certificate Fund** - \$7,595,000 Debt Certificates, due in annual installments of \$185,000 to \$1,125,000; Interest at 1.5% to 4.5% through December 2019. The proceeds were used for various capital projects, including the construction of a new County archive facility, the purchase of a new local area network, the buildout of a courtroom, and the purchase of a new storage area network.

**Series 2010 B Certificate Fund** - \$4,000,000 Debt Certificates (Recovery Zone Economic Development Bonds), due in annual installments of \$65,000 to \$350,000; Interest at 0.75% to 5.55% through December 2024. The County will receive a reimbursement from the Federal Government equal to 45% of each scheduled interest payment. The proceeds were used for the expansion of the County mental health facility.

**Series 2012 B Certificate Fund** - \$4,245,000 Debt Certificates, due in annual installments of \$310,000 to \$1,245,000; Interest at 2.0% to 3.5% through January 2022. The proceeds were used to currently refund Series 2003A debt certificates and to advance refund Series 2005A debt certificates.

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SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2006 A CERTIFICATE FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	530,000	530,000	530,000	-
Interest and fiscal charges	<u>210,438</u>	<u>210,438</u>	<u>210,063</u>	<u>375</u>
Total Expenditures	<u>740,438</u>	<u>740,438</u>	<u>740,063</u>	<u>375</u>
Deficiency of revenues over expenditures	(740,438)	(740,438)	(740,063)	375
OTHER FINANCING SOURCES				
Transfers in	<u>740,438</u>	<u>740,438</u>	<u>740,063</u>	<u>(375)</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2007 A CERTIFICATE FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	510,000	510,000	510,000	-
Interest and fiscal charges	<u>77,828</u>	<u>77,828</u>	<u>78,203</u>	<u>(375)</u>
Total Expenditures	<u>587,828</u>	<u>587,828</u>	<u>588,203</u>	<u>(375)</u>
Deficiency of revenues over expenditures	(587,828)	(587,828)	(588,203)	(375)
OTHER FINANCING SOURCES				
Transfers in	<u>587,828</u>	<u>587,828</u>	<u>588,203</u>	<u>375</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2007 B CERTIFICATE FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	5,295,000	5,295,000	5,295,000	-
Interest and fiscal charges	<u>901,891</u>	<u>901,891</u>	<u>901,463</u>	<u>428</u>
Total Expenditures	<u>6,196,891</u>	<u>6,196,891</u>	<u>6,196,463</u>	<u>428</u>
Deficiency of revenues over expenditures	(6,196,891)	(6,196,891)	(6,196,463)	428
OTHER FINANCING SOURCES				
Transfers in	<u>6,196,891</u>	<u>6,196,891</u>	<u>6,196,463</u>	<u>(428)</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2008 CERTIFICATE FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	440,000	440,000	440,000	-
Interest and fiscal charges	<u>107,778</u>	<u>107,778</u>	<u>107,778</u>	<u>-</u>
Total Expenditures	<u>547,778</u>	<u>547,778</u>	<u>547,778</u>	<u>-</u>
Deficiency of revenues over expenditures	(547,778)	(547,778)	(547,778)	-
OTHER FINANCING SOURCES				
Transfers in	<u>547,778</u>	<u>547,778</u>	<u>547,778</u>	<u>-</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	



**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2010 A CERTIFICATE FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	1,050,000	1,050,000	1,050,000	-
Interest and fiscal charges	<u>158,478</u>	<u>158,478</u>	<u>158,478</u>	<u>-</u>
Total Expenditures	<u>1,208,478</u>	<u>1,208,478</u>	<u>1,208,478</u>	<u>-</u>
Deficiency of revenues over expenditures	(1,208,478)	(1,208,478)	(1,208,478)	-
OTHER FINANCING SOURCES				
Transfers in	<u>1,208,478</u>	<u>1,208,478</u>	<u>1,208,478</u>	<u>-</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2010 B CERTIFICATE FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	260,000	260,000	260,000	-
Interest and fiscal charges	<u>155,741</u>	<u>155,741</u>	<u>155,741</u>	<u>-</u>
Total Expenditures	<u>415,741</u>	<u>415,741</u>	<u>415,741</u>	<u>-</u>
Deficiency of revenues over expenditures	(415,741)	(415,741)	(415,741)	-
OTHER FINANCING SOURCES				
Transfers in	<u>415,741</u>	<u>415,741</u>	<u>415,741</u>	<u>-</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2012 B CERTIFICATE FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	1,245,000	1,245,000	1,245,000	-
Interest and fiscal charges	<u>84,584</u>	<u>84,584</u>	<u>84,587</u>	<u>(3)</u>
Total Expenditures	<u>1,329,584</u>	<u>1,329,584</u>	<u>1,329,587</u>	<u>(3)</u>
Deficiency of revenues over expenditures	(1,329,584)	(1,329,584)	(1,329,587)	(3)
OTHER FINANCING SOURCES				
Transfers in	<u>1,329,584</u>	<u>1,329,584</u>	<u>1,329,587</u>	<u>3</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

## **CAPITAL PROJECT FUNDS**

**Series 2010A Capital Projects Fund** - to account for various capital projects, including the construction of a new County archive facility, the purchase of a new local area network, the buildout of a courtroom, and the purchase of a new storage area network. Resources for the fund were provided by proceeds from Series 2010A debt certificates.

**Mental Health Facility Expansion Fund** - to account for the expansion of the County mental health facility. Resources for the fund were provided by proceeds from Series 2010B debt certificates.

**County of McHenry, Illinois**  
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SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SERIES 2010A CAPITAL PROJECTS FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 27	\$ 27	
EXPENDITURES					
Capital outlay	<u>-</u>	<u>55,941</u>	<u>55,671</u>	<u>270</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (55,941)</u>	<u>(55,644)</u>	<u>\$ 297</u>	
Fund Balance - Beginning of Period			<u>55,644</u>		
Fund Balance - End of Period			<u>\$ -</u>		

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MENTAL HEALTH FACILITY EXPANSION FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 2	\$ 2	
EXPENDITURES	<u>-</u>	<u>4,509</u>	<u>4,368</u>	<u>141</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>(4,509)</u>	(4,366)	\$ <u>143</u>	
Fund Balance - Beginning of Period			<u>4,366</u>		
Fund Balance - End of Period			\$ <u>-</u>		

## **PERMANENT FUNDS**

**Working Cash I and II Funds** – to account for funds raised through property tax levies and interest income. Funds are available for loans to other funds. The principal portion of the fund may not be expended.

**County of McHenry, Illinois**  
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SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKING CASH NO. 1 FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 650	\$ 650	\$ 109	\$ (541)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	650	650	109	(541)
OTHER FINANCING USES				
Transfers out	<u>(650)</u>	<u>(650)</u>	<u>-</u>	<u>650</u>
Net Change in Fund Balance	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	109	\$ <u><u>109</u></u>
Fund Balance - Beginning of Year			<u>331,301</u>	
Fund Balance - End of Year			\$ <u><u>331,410</u></u>	



**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORKING CASH NO. 2 FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 700	\$ 700	\$ 284	\$ (416)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	700	700	284	(416)
OTHER FINANCING USES				
Transfers out	<u>(700)</u>	<u>(700)</u>	<u>-</u>	<u>700</u>
Net Change in Fund Balance	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	284	\$ <u><u>284</u></u>
Fund Balance - Beginning of Year			<u>469,360</u>	
Fund Balance - End of Year			\$ <u><u>469,644</u></u>	

## **ENTERPRISE FUNDS**

**Valley Hi Fund** – to account for the activities of the Valley Hi nursing home.

**911 Fund (Emergency Telephone Services Board Fund)** – to account for funds raised through a telephone surcharge tax on each telephone line in the County. The funds are used to operate and equip a 911 telephone dispatch center within the County.

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
VALLEY HI FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 9,755,000	\$ 9,755,000	\$ 8,121,603	\$ (1,633,397)	
Property taxes	4,500,000	4,500,000	2,761,207	(1,738,793)	
Investment income	100,100	100,100	49,560	(50,540)	
Miscellaneous	<u>9,000</u>	<u>9,000</u>	<u>16,032</u>	<u>7,032</u>	
Total Revenues	\$ <u>14,364,100</u>	\$ <u>14,364,100</u>	\$ <u>10,948,402</u>	\$ <u>(3,415,698)</u>	
<b>EXPENDITURES</b>					
Current					
Public health and welfare					
Personnel services	\$ 7,408,141	\$ 7,408,141	\$ 5,589,974	\$ 1,818,167	\$ -
Contractual services	1,949,733	2,042,855	1,216,620	826,235	432,239
Commodities	1,075,640	1,094,793	734,271	360,522	267,051
Capital outlay	40,000	40,000	7,552	32,448	-
Debt service					
Principal retirement	14,474	14,474	10,815	3,659	3,659
Interest and fiscal charges	700	700	566	134	135
Depreciation	<u>-</u>	<u>-</u>	<u>351,000</u>	<u>(351,000)</u>	<u>-</u>
Total Expenditures	\$ <u>10,488,688</u>	\$ <u>10,600,963</u>	\$ <u>7,910,798</u>	\$ <u>2,690,165</u>	\$ <u>703,084</u>

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
911 FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
<b>REVENUES</b>					
Charges for services	\$ 2,170,000	\$ 2,170,000	\$ 1,809,829	\$ (360,171)	
Investment income	7,500	7,500	3,636	(3,864)	
Miscellaneous	<u>-</u>	<u>-</u>	<u>20</u>	<u>20</u>	
Total Revenues	\$ <u>2,177,500</u>	\$ <u>2,177,500</u>	\$ <u>1,813,485</u>	\$ <u>(364,015)</u>	
<b>EXPENDITURES</b>					
Current					
Public Safety					
Personnel services	\$ 385,677	\$ 385,677	\$ 265,440	\$ 120,237	\$ -
Contractual services	1,731,730	1,821,730	1,148,340	673,390	465,145
Commodities	241,200	562,814	73,673	489,141	262,962
Capital outlay	<u>20,000</u>	<u>443,580</u>	<u>131,873</u>	<u>311,707</u>	<u>287,834</u>
Total Expenditures	\$ <u>2,378,607</u>	\$ <u>3,213,801</u>	\$ <u>1,619,326</u>	\$ <u>1,594,475</u>	\$ <u>1,015,941</u>

## **INTERNAL SERVICE FUND**

**Health Insurance Fund** – to account for employee medical, dental, and prescription insurance premiums and claims.

**County of McHenry, Illinois**  
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2014 - 3RD QUARTER  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
HEALTH INSURANCE FUND  
For the Nine Months Ended August 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 19,678,910	\$ 19,678,910	\$ 12,558,380	\$ (7,120,530)	
Investment income	<u>4,500</u>	<u>4,500</u>	<u>5,804</u>	<u>1,304</u>	
Total Revenues	\$ <u><u>19,683,410</u></u>	\$ <u><u>19,683,410</u></u>	\$ <u><u>12,564,184</u></u>	\$ <u><u>(7,119,226)</u></u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	\$ 69,632	\$ 69,632	\$ 50,847	\$ 18,785	\$ -
Contractual services	19,909,753	19,909,753	13,033,819	6,875,934	-
Commodities	<u>6,625</u>	<u>6,625</u>	<u>1,898</u>	<u>4,727</u>	-
Total Expenditures	\$ <u><u>19,986,010</u></u>	\$ <u><u>19,986,010</u></u>	\$ <u><u>13,086,564</u></u>	\$ <u><u>6,899,446</u></u>	\$ <u><u>-</u></u>